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# Treasury Financial Manual

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## Bulletin No. 2025-06

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

**Subject: Change to Bulletin No. 2025-04, U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement**

**1. Purpose:** This bulletin notifies agencies that Part 1 and Part 2 of the [USSGL](#) Supplement have been revised for Fiscal Year (FY) 2025 and FY 2026.

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

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

**Part 1 - FY 2025 Reporting changes to files in Sections I, II, III, IV, V, and VII:**

**Section I: Chart of Accounts**

**Section II: Accounts and Definitions**

**Section III: Account Transactions**

- Transaction Listing
- Transactions
- T-Accounts

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

- USSGL Account Attribute Table

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

**OMB Form and Content:**

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

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

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

## **Part 2 - FY 2026 Reporting changes to files in Sections I, II, III, IV, V, and VII:**

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

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

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

- Transaction Listing
- Transactions
- T-Accounts

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

- USSGL Account Attribute Table

### **Section V: Crosswalks to Standard External Reports for FY 2026 GTAS Reporting**

OMB Form and Content:

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

## **Section VII: GTAS Validations and Edits for FY 2026 Reporting**

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

### **4. Effective Date:**

- Part 1 requirements for FY 2025 are effective immediately.
- Part 2 requirements for FY 2026 are effective October 1, 2025.

## 5. Inquiries:

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

Andrew Morris

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Date: June 5, 2025

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# Treasury Financial Manual

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## Part 1, Section I: Chart of Accounts

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

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

**100000 Assets**

**200000 Liabilities**

**300000 Net Position**

**400000 Budgetary**

**500000 Revenue and Other Financing Sources**

**600000 Expenses**

**700000 Gains/Losses/Miscellaneous Items**

**800000 Memorandum**

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

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

## SUPPLEMENT

## Section I

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

| <b>Account<br/>Number</b> | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|---------------------------|---|---------------------------|
| <b>100000</b>             | <b>ASSETS</b>   |                           |
| 101000                    | Fund Balance With Treasury  | Debit                     |
| 109000                    | Fund Balance With Treasury While Awaiting a Warrant or<br>Mandated Non-Expenditure Transfer | Debit                     |
|                           | <b>CASH</b>   |                           |
| 110100                    | General Fund of the U.S. Government's Operating Cash  | Debit                     |
| 110300                    | Restricted Operating Cash   | Debit                     |
| 110900                    | Checks Outstanding  | Credit                    |
| 111000                    | Undeposited Collections   | Debit                     |
| 112000                    | Imprest Funds   | Debit                     |
| 112500                    | U.S. Debit Card Funds   | Debit                     |
| 113000                    | Funds Held Outside of Treasury - Budgetary  | Debit                     |
| 113500                    | Funds Held Outside of Treasury - Non-Budgetary  | Debit                     |
| 113510                    | Restricted Cash Held Outside of Treasury - Non-Budgetary                                    | Debit                     |
| 114500                    | Cash Held by U.S. Disbursing Officers Outside the Treasury's<br>General Account             | Debit                     |
| 119000                    | Other Cash  | Debit                     |
| 119090                    | Other Cash - International Monetary Fund  | Debit                     |
| 119305                    | International Monetary Fund - Letter of Credit  | Credit                    |
| 119306                    | International Monetary Fund - Receivable/Payable Currency<br>Valuation Adjustment           | Debit                     |
| 119307                    | International Monetary Fund - Dollar Deposits With the IMF                                  | Credit                    |
| 119309                    | International Monetary Fund - Currency Holdings   | Debit                     |
| 119333                    | International Monetary Fund - Reserve Position  | Debit                     |
| 119400                    | Exchange Stabilization Fund (ESF) Assets - Holdings of Special<br>Drawing Rights (SDR)      | Debit                     |
| 119500                    | Other Monetary Assets   | Debit                     |
| 120000                    | Foreign Currency  | Debit                     |
| 120500                    | Foreign Currency Denominated Equivalent Assets  | Debit                     |
| 120900                    | Uninvested Foreign Currency   | Debit                     |
| 123000                    | Foreign Currency Held Outside Of Treasury - Budgetary                                       | Debit                     |
| 123500                    | Foreign Currency Held Outside Of Treasury - Non-Budgetary                                   | Debit                     |
| 125000                    | Central Accounting/Agency Reconciliation Account  | Debit                     |
|                           | <b>RECEIVABLES</b>  |                           |
| 131000                    | Accounts Receivable   | Debit                     |
| 131900                    | Allowance for Loss on Accounts Receivable   | Credit                    |
| 132000                    | Funded Employment Benefit Contributions Receivable  | Debit                     |
| 132100                    | Unfunded FECA Benefit Contributions Receivable  | Debit                     |
| 132500                    | Taxes Receivable  | Debit                     |
| 132900                    | Allowance for Loss on Taxes Receivable  | Credit                    |

## SUPPLEMENT

## Section I

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

| <b>Account<br/>Number</b> | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|---------------------------|---|---------------------------|
| 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                     |
| 134400                    | Interest Receivable on Special Drawing Rights (SDR)                                   | Debit                     |
| 134500                    | Allowance for Loss on Interest Receivable - Loans                                     | Credit                    |
| 134600                    | Allowance for Loss on Interest Receivable - Investments                               | Credit                    |
| 134700                    | Allowance for Loss on Interest Receivable - Not Otherwise<br>Classified               | Credit                    |
| 134800                    | Allowance for Loss on Interest Receivable - Taxes                                     | Credit                    |
| 134900                    | Interest Receivable on Uninvested Funds   | Debit                     |
| 135000                    | Loans Receivable  | Debit                     |
| 135090                    | Loans Receivable - International Monetary Fund  | Debit                     |
| 135100                    | Capitalized Loan Interest Receivable - Non-Credit Reform                              | Debit                     |
| 135900                    | Allowance for Loss on Loans Receivable  | Credit                    |
| 135990                    | Allowance for Loss on Loans Receivable - International Monetary<br>Fund               | Credit                    |
| 136000                    | Penalties and Fines Receivable - Not Otherwise Classified                             | Debit                     |
| 136100                    | Penalties and Fines Receivable - Loans  | Debit                     |
| 136300                    | Penalties and Fines Receivable - Taxes  | Debit                     |
| 136500                    | Allowance for Loss on Penalties and Fines Receivable - Loans                          | Credit                    |
| 136700                    | Allowance for Loss on Penalties and Fines Receivable - Not<br>Otherwise Classified    | Credit                    |
| 136800                    | Allowance for Loss on Penalties and Fines Receivable - Taxes                          | Credit                    |
| 137000                    | Administrative Fees Receivable - Not Otherwise Classified                             | Debit                     |
| 137100                    | Administrative Fees Receivable - Loans  | Debit                     |
| 137300                    | Administrative Fees Receivable - Taxes  | Debit                     |
| 137400                    | Criminal Restitution Receivable   | Debit                     |
| 137500                    | Allowance for Loss on Administrative Fees Receivable - Loans                          | Credit                    |
| 137700                    | Allowance for Loss on Administrative Fees Receivable - Not<br>Otherwise Classified    | Credit                    |
| 137800                    | Allowance for Loss on Administrative Fees Receivable - Taxes                          | Credit                    |
| 137900                    | Allowance for Loss on Criminal Restitution Receivable                                 | Credit                    |
| 138000                    | Loans Receivable - Troubled Assets Relief Program                                     | Debit                     |
| 138100                    | Interest Receivable - Loans - Troubled Assets Relief Program                          | Debit                     |
| 138400                    | Interest Receivable - Foreign Currency Denominated Assets                             | Debit                     |
| 138500                    | Allowance for Loss on Interest Receivable - Loans - Troubled<br>Assets Relief Program | Credit                    |
| 138900                    | Allowance for Subsidy - Loans - Troubled Assets Relief Program                        | Credit                    |
| 139000                    | Appropriated Dedicated Collections Receivable   | Debit                     |
| 139900                    | Allowance for Subsidy   | Credit                    |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number                        | Title  | Normal Balance |
|---------------------------------------|--|----------------|
| 141000                                | Advances and Prepayments   | Debit          |
| 198100                                | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government | Debit          |
| <b>INVENTORY AND RELATED PROPERTY</b> |  |                |
| 151100                                | Operating Materials and Supplies Held for Use  | Debit          |
| 151200                                | Operating Materials and Supplies Held in Reserve for Future Use  | Debit          |
| 151300                                | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable   | Debit          |
| 151400                                | Operating Materials and Supplies Held for Repair   | Debit          |
| 151600                                | Operating Materials and Supplies in Development  | Debit          |
| 151900                                | Operating Materials and Supplies - Allowance   | Credit         |
| 152100                                | Inventory Purchased for Resale   | Debit          |
| 152200                                | Inventory Held in Reserve for Future Sale  | Debit          |
| 152300                                | Inventory Held for Repair  | Debit          |
| 152400                                | Inventory - Excess, Obsolete, and Unserviceable  | Debit          |
| 152500                                | Inventory - Raw Materials  | Debit          |
| 152600                                | Inventory - Work-in-Process  | Debit          |
| 152700                                | Inventory - Finished Goods   | Debit          |
| 152900                                | Inventory - Allowance  | Credit         |
| <b>SEIZED MONETARY ASSETS</b>         |  |                |
| 153100                                | Seized Monetary Instruments  | Debit          |
| 153200                                | Seized Cash Deposited  | Debit          |
| <b>FORFEITED PROPERTY</b>             |  |                |
| 154100                                | Forfeited Property Held for Sale   | Debit          |
| 154200                                | Forfeited Property Held for Donation or Use  | Debit          |
| 154900                                | Forfeited Property - Allowance   | Credit         |
| <b>FORECLOSED PROPERTY</b>            |  |                |
| 155100                                | Foreclosed Property  | Debit          |
| 155900                                | Foreclosed Property - Allowance  | Credit         |
| <b>COMMODITIES</b>                    |  |                |
| 156100                                | Commodities Held Under Price Support and Stabilization Support Programs  | Debit          |
| 156900                                | Commodities - Allowance  | Credit         |
| <b>STOCKPILE MATERIALS</b>            |  |                |
| 157100                                | Stockpile Materials Held in Reserve  | Debit          |
| 157200                                | Stockpile Materials Held for Sale  | Debit          |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number                | Title   | Normal Balance |
|-------------------------------|---|----------------|
| <b>OTHER RELATED PROPERTY</b> |   |                |
| 159100                        | Other Related Property  | Debit          |
| 159900                        | Other Related Property - Allowance  | Credit         |
| <b>INVESTMENTS</b>            |   |                |
| 161000                        | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                            | Debit          |
| 161020                        | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market                          | Debit          |
| 161100                        | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                               | Credit         |
| 161120                        | Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market                             | Credit         |
| 161200                        | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                                | Debit          |
| 161220                        | Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market                              | Debit          |
| 161300                        | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service   | Debit          |
| 161320                        | Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | Debit          |
| 161800                        | Market Adjustment - Investments   | Debit          |
| 162000                        | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                              | Debit          |
| 162100                        | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                                 | Credit         |
| 162200                        | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                  | Debit          |
| 162300                        | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities     | Debit          |
| 163000                        | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                     | Debit          |
| 163100                        | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                        | Credit         |
| 163300                        | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service        | Debit          |
| 164200                        | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                           | Debit          |
| 164300                        | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act   | Credit         |
| 164400                        | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                              | Debit          |

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## Section I

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

| <b>Account<br/>Number</b>                     | <b>Title</b>   | <b>Normal<br/>Balance</b> |
|---|--|---------------------------|
| 164500  | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit                    |
| 164600  | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act               | Credit                    |
| 164700  | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                | Debit                     |
| 165000  | Preferred Stock in Federal Government Sponsored Enterprise   | Debit                     |
| 165100  | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                    | Debit                     |
| 165200  | Common Stock Warrants in Federal Government Sponsored Enterprise   | Debit                     |
| 165300  | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                     | Debit                     |
| 167000  | Foreign Investments  | Debit                     |
| 167100  | Discount on Foreign Investments  | Credit                    |
| 167200  | Premium on Foreign Investments   | Debit                     |
| 167900  | Foreign Exchange Rate Revalue Adjustments - Investments  | Debit                     |
| 169000  | Other Non-Federal Investments  | Debit                     |
| <b>GENERAL PROPERTY, PLANT, AND EQUIPMENT</b> |  |                           |
| 171100  | Land and Land Rights   | Debit                     |
| 171200  | Improvements to Land   | Debit                     |
| 171900  | Accumulated Depreciation on Improvements to Land   | Credit                    |
| 172000  | Construction-in-Progress   | Debit                     |
| 173000  | Buildings, Improvements, and Renovations   | Debit                     |
| 173900  | Accumulated Depreciation on Buildings, Improvements, and Renovations                                     | Credit                    |
| 174000  | Other Structures and Facilities  | Debit                     |
| 174900  | Accumulated Depreciation on Other Structures and Facilities  | Credit                    |
| 175000  | Equipment  | Debit                     |
| 175900  | Accumulated Depreciation on Equipment  | Credit                    |
| 181000  | Assets Under Capital Lease   | Debit                     |
| 181900  | Accumulated Depreciation on Assets Under Capital Lease   | Credit                    |
| 182000  | Leasehold Improvements   | Debit                     |
| 182900  | Accumulated Amortization on Leasehold Improvements   | Credit                    |
| 183000  | Internal-Use Software  | Debit                     |
| 183200  | Internal-Use Software in Development   | Debit                     |
| 183900  | Accumulated Amortization on Internal-Use Software  | Credit                    |
| 184000  | Other Natural Resources  | Debit                     |
| 184900  | Allowance for Depletion  | Credit                    |
| 189000  | Other General Property, Plant, and Equipment   | Debit                     |
| 189900  | Accumulated Depreciation on Other General Property, Plant, and Equipment                                 | Credit                    |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number                     | Title   | Normal Balance |
|------------------------------------|---|----------------|
| <b>OTHER ASSETS</b>                |   |                |
| 192100                             | Receivable From Appropriations  | Debit          |
| 192300                             | Contingent Receivable for Capital Transfers   | Debit          |
| 192500                             | Capital Transfers Receivable  | Debit          |
| 193000                             | Lessor Lease Receivable   | Debit          |
| 193900                             | Allowance for Loss on Lease Receivable  | Credit         |
| 195000                             | Lessee Right-To-Use Lease Asset   | Debit          |
| 195900                             | Accumulated Amortization on Lessee Lease Assets   | Credit         |
| 198000                             | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government | Debit          |
| 199000                             | Other Assets  | Debit          |
| 199010                             | Other Assets - General Fund of the U.S. Government  | Debit          |
| 199500                             | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed               | Debit          |
| 199900                             | Central Accounting Control Account  | Debit          |
| <b>200000 LIABILITIES</b>          |   |                |
| 201000                             | Liability for Fund Balance With Treasury  | Credit         |
| 209010                             | Liability for Fund Balance While Awaiting a Warrant or Mandated Non-Expenditure Transfer      | Credit         |
| <b>ACCRUED LIABILITIES - OTHER</b> |   |                |
| 211000                             | Accounts Payable  | Credit         |
| 211200                             | Accounts Payable for Federal Government Sponsored Enterprise                                  | Credit         |
| 212000                             | Disbursements in Transit  | Credit         |
| 213000                             | Contract Holdbacks  | Credit         |
| 214000                             | Accrued Interest Payable - Not Otherwise Classified   | Credit         |
| 214100                             | Accrued Interest Payable - Loans  | Credit         |
| 214200                             | Accrued Interest Payable - Debt   | Credit         |
| 215000                             | Payable for Transfers of Currently Invested Balances  | Credit         |
| 215500                             | Expenditure Transfers Payable   | Credit         |
| 216000                             | Entitlement Benefits Due and Payable  | Credit         |
| 217000                             | Subsidy Payable to the Financing Account  | Credit         |
| 218000                             | Loan Guarantee Liability  | Credit         |
| 219000                             | Other Liabilities With Related Budgetary Obligations  | Credit         |
| 219100                             | Liability for Employer Benefits and Claims Incurred but Not Reported                          | Credit         |
| 219200                             | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks                      | Credit         |
| 219300                             | Allocation of Special Drawing Rights (SDRs)   | Credit         |
| 220000                             | Liability for Unpaid Insurance Claims   | Credit         |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number                                    | Title   | Normal Balance |
|---|---|----------------|
| 220500  | Liability for Unearned Insurance Premiums   | Credit         |
| <b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b> |   |                |
| 221000  | Accrued Funded Payroll and Leave  | Credit         |
| 221100  | Withholdings Payable  | Credit         |
| 221300  | Employer Contributions and Payroll Taxes Payable  | Credit         |
| 221500  | Other Post Employment Benefits Due and Payable  | Credit         |
| 221600  | Pension Benefits Due and Payable to Beneficiaries   | Credit         |
| 221700  | Benefit Premiums Payable to Carriers  | Credit         |
| 221800  | Life Insurance Benefits Due and Payable to Beneficiaries  | Credit         |
| 222000  | Unfunded Leave  | Credit         |
| 222500  | Unfunded FECA Liability   | Credit         |
| 229000  | Other Unfunded Employment Related Liability   | Credit         |
| <b>UNEARNED REVENUE</b>                           |   |                |
| 231000  | Liability for Advances and Prepayments  | Credit         |
| 232000  | Other Deferred Revenue  | Credit         |
| 240000  | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections   | Credit         |
| 241000  | Liability for Clearing Accounts   | Credit         |
| <b>DEBT</b>                                       |   |                |
| 214900  | Accrued Interest Payable on Uninvested Funds  | Credit         |
| 251000  | Principal Payable to the Bureau of the Fiscal Service   | Credit         |
| 251100  | Capitalized Loan Interest Payable - Non-Credit Reform   | Credit         |
| 252000  | Principal Payable to the Federal Financing Bank   | Credit         |
| 253000  | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | Credit         |
| 253100  | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | Debit          |
| 253200  | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | Credit         |
| 253300  | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit         |
| 253400  | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | Debit          |
| 254000  | Participation and Payment Certificates  | Credit         |
| 259000  | Other Debt  | Credit         |
| 259100  | Repayable Advance Debt  | Credit         |
| 259200  | Appropriated Debt   | Credit         |

## SUPPLEMENT

## Section I

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

| <b>Account<br/>Number</b>    | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|------------------------------|---|---------------------------|
| <b>ACTUARIAL LIABILITIES</b> |   |                           |
| 261000                       | Actuarial Pension Liability   | Credit                    |
| 262000                       | Actuarial Health Insurance Liability  | Credit                    |
| 263000                       | Actuarial Life Insurance Liability  | Credit                    |
| 265000                       | Actuarial FECA Liability  | Credit                    |
| 266000                       | Actuarial Liabilities for Federal Insurance and Guarantee Programs                            | Credit                    |
| 267000                       | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs           | Credit                    |
| 269000                       | Other Actuarial Liabilities   | Credit                    |
| <b>OTHER LIABILITIES</b>     |   |                           |
| 214010                       | Unfunded Accrued Interest Payable   | Credit                    |
| 233000                       | Unearned Lessor Revenue   | Credit                    |
| 291000                       | Prior Liens Outstanding on Acquired Collateral  | Credit                    |
| 292000                       | Contingent Liabilities  | Credit                    |
| 292200                       | Contingent Liabilities - Federal Government Sponsored Enterprise                              | Credit                    |
| 292300                       | Contingent Liability for Capital Transfers  | Credit                    |
| 293000                       | Lessee Lease Liability  | Credit                    |
| 293010                       | Unfunded Lessee Lease Liability   | Credit                    |
| 294000                       | Capital Lease Liability   | Credit                    |
| 296000                       | Accounts Payable From Canceled Appropriations   | Credit                    |
| 297000                       | Liability for Capital Transfers   | Credit                    |
| 298000                       | Custodial Liability   | Credit                    |
| 298500                       | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity           | Credit                    |
| 299000                       | Other Liabilities Without Related Budgetary Obligations                                       | Credit                    |
| 299010                       | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government | Credit                    |
| 299100                       | Other Liabilities - Reductions  | Credit                    |
| 299110                       | Reductions of Other Liabilities - General Fund of the U.S. Government                         | Credit                    |
| 299200                       | Appropriated Dedicated Collections Liability  | Credit                    |
| 299300                       | Accrued Liabilities   | Credit                    |
| 299500                       | Estimated Cleanup Cost Liability  | Credit                    |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number | Title  | Normal Balance |
|----------------|--|----------------|
| <b>300000</b>  | <b>NET POSITION</b>  |                |
| 309000         | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer                            | Credit         |
| 309010         | Appropriations Outstanding - Warrants to be Issued or Mandated Non-Expenditure Transfer                            | Debit          |
| 310000         | Unexpended Appropriations - Cumulative   | Credit         |
| 310100         | Unexpended Appropriations - Appropriations Received  | Credit         |
| 310200         | Unexpended Appropriations - Transfers-In   | Credit         |
| 310300         | Unexpended Appropriations - Transfers-Out  | Debit          |
| 310500         | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | Debit          |
| 310600         | Unexpended Appropriations - Adjustments  | Debit          |
| 310700         | Unexpended Appropriations - Used - Accrued   | Debit          |
| 310710         | Unexpended Appropriations - Used - Disbursed   | Debit          |
| 310800         | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | Debit          |
| 310900         | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | Debit          |
| 320000         | Appropriations Outstanding - Cumulative  | Debit          |
| 320100         | Appropriations Outstanding - Warrants Issued   | Debit          |
| 320110         | Appropriations Outstanding - Transfers   | Debit          |
| 320600         | Appropriations Outstanding - Adjustments   | Credit         |
| 320700         | Appropriations Outstanding - Used - Accrued  | Credit         |
| 320710         | Appropriations Outstanding - Used - Disbursed  | Credit         |
| 320800         | Appropriations Outstanding - Prior-Period Adjustments  | Credit         |
| 331000         | Cumulative Results of Operations   | Credit         |
| 340000         | Fiduciary Net Assets   | Credit         |
| 341000         | Contributions to Fiduciary Net Assets  | Credit         |
| 342000         | Withdrawals or Distributions of Fiduciary Net Assets   | Debit          |
| <b>400000</b>  | <b>BUDGETARY</b>   |                |
|                | <b>ANTICIPATED RESOURCES</b>   |                |
| 403400         | Anticipated Adjustments to Contract Authority  | Credit         |
| 403500         | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn                         | Credit         |
| 404400         | Anticipated Reductions to Borrowing Authority  | Credit         |
| 404700         | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority                          | Credit         |
| 404800         | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances                             | Credit         |

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| Account Number   | Title  | Normal Balance |
|--|--|----------------|
| 405000   | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts                   | Credit         |
| 406000   | Anticipated Collections From Non-Federal Sources   | Debit          |
| 407000   | Anticipated Collections From Federal Sources   | Debit          |
| 408000   | Federal Financing Bank (FFB) - Anticipated Net Principal Payments                                | Debit          |
| 438600   | Anticipated Permanent Reduction - Indefinite New Budget Authority                                | Credit         |
| 438900   | Anticipated Temporary Reduction - Indefinite New Budget Authority                                | Credit         |
| 479010   | Anticipated Reinstated Orders - Obligations, Unpaid  | Credit         |
| <b>TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES</b> |  |                |
| 408100   | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Credit         |
| 408200   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred       | Credit         |
| 408300   | Transfers - Current-Year Authority - Receivable - Transferred                                    | Credit         |
| <b>APPROPRIATIONS REALIZED</b>                         |  |                |
| 411100   | Debt Liquidation Appropriations  | Debit          |
| 411200   | Liquidation of Deficiency - Appropriations   | Debit          |
| 411300   | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                    | Debit          |
| 411400   | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                      | Debit          |
| 411500   | Loan Subsidy Appropriation   | Debit          |
| 411600   | Debt Forgiveness Appropriation   | Debit          |
| 411601   | Debt Forgiveness - Cancellation of Debt Adjustment   | Debit          |
| 411700   | Loan Administrative Expense Appropriation  | Debit          |
| 411800   | Reestimated Loan Subsidy Appropriation   | Debit          |
| 411900   | Other Appropriations Realized  | Debit          |
| 411910   | Indefinite Appropriation - Upward Adjustments  | Debit          |
| 411912   | Definite Appropriation - Adjustments for Trust Fund Share - Prior Year                           | Credit         |
| 411990   | Other Appropriations Realized - International Monetary Fund                                      | Debit          |
| 411991   | Other Appropriations Realized - International Monetary Fund - Reserve Tranche                    | Debit          |
| 411992   | Other Appropriations Realized - International Monetary Fund - Letter of Credit                   | Debit          |
| 411993   | Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)   | Debit          |

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| Account Number             | Title  | Normal Balance |
|----------------------------|--|----------------|
| 411994                     | Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)                  | Debit          |
| 412000                     | Anticipated Indefinite Appropriations  | Debit          |
| 412050                     | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year                         | Credit         |
| 412100                     | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                  | Debit          |
| 412200                     | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | Debit          |
| 412300                     | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction           | Debit          |
| 412400                     | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | Credit         |
| 412500                     | Loan Modification Adjustment Transfer Appropriation  | Debit          |
| 412600                     | Amounts Appropriated From Specific Invested TAFS - Receivable  | Debit          |
| 412700                     | Amounts Appropriated From Specific Invested TAFS - Payable   | Credit         |
| 412800                     | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | Debit          |
| 412900                     | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | Credit         |
| <b>CONTRACT AUTHORITY</b>  |  |                |
| 413000                     | Appropriation to Liquidate Contract Authority Withdrawn  | Credit         |
| 413100                     | Current-Year Indefinite Contract Authority   | Debit          |
| 413120                     | Current-Year Definite Contract Authority   | Debit          |
| 413200                     | Substitution of Contract Authority   | Credit         |
| 413300                     | Decreases to Indefinite Contract Authority   | Credit         |
| 413400                     | Indefinite Contract Authority Withdrawn  | Credit         |
| 413415                     | Adjustment for Definite Contract Authority - Prior-Year  | Credit         |
| 413500                     | Contract Authority Liquidated  | Credit         |
| 413600                     | Contract Authority To Be Liquidated by Trust Funds   | Credit         |
| 413700                     | Transfers of Contract Authority - Allocation   | Debit          |
| 413800                     | Appropriation to Liquidate Contract Authority  | Debit          |
| 413810                     | Appropriation to Liquidate Contract Authority - FMSTF  | Debit          |
| 413900                     | Contract Authority Carried Forward   | Debit          |
| <b>BORROWING AUTHORITY</b> |  |                |
| 414000                     | Substitution of Borrowing Authority  | Credit         |
| 414100                     | Current-Year Indefinite Borrowing Authority  | Debit          |
| 414120                     | Current-Year Definite Borrowing Authority  | Debit          |
| 414200                     | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority                         | Credit         |

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| Account Number                   | Title  | Normal Balance |
|----------------------------------|--|----------------|
| 414201                           | Modification Adjustment Transfer of Borrowing Authority<br>Converted to Cash   | Credit         |
| 414202                           | Actual Repayment of Definite Borrowing Authority Converted to<br>Cash - Prior-Year Balances  | Credit         |
| 414203                           | Actual Repayment of Indefinite Borrowing Authority Converted<br>to Cash - Prior-Year Balances  | Credit         |
| 414300                           | Current-Year Decreases to Indefinite Borrowing Authority   | Credit         |
| 414400                           | Borrowing Authority Withdrawn  | Credit         |
| 414500                           | Borrowing Authority Converted to Cash  | Credit         |
| 414600                           | Actual Repayments of Debt, Current-Year Authority  | Credit         |
| 414700                           | Actual Repayments of Debt, Prior-Year Balances   | Credit         |
| 414800                           | Resources Realized From Borrowing Authority  | Debit          |
| 414900                           | Borrowing Authority Carried Forward  | Debit          |
| 414910                           | Borrowing Authority Carried Forward - Transferred  | Debit          |
| <b>OTHER BUDGETARY RESOURCES</b> |  |                |
| 411920                           | Mandated Non-Expenditure Transfer Under a Continuing<br>Resolution (CR) Factored into a TAFS CR Rate for Operations                                    | Debit          |
| 412250                           | Federal Financing Bank (FFB) - Net Principal Payments  | Debit          |
| 415000                           | Reappropriations - Transfers-In  | Debit          |
| 415100                           | Actual Capital Transfers to the General Fund of the U.S.<br>Government, Current-Year Authority   | Credit         |
| 415200                           | Actual Capital Transfers to the General Fund of the U.S.<br>Government, Prior-Year Balances  | Credit         |
| 415300                           | Transfers of Contract Authority - Non-Allocation   | Debit          |
| 415400                           | Appropriation to Liquidate Contract Authority - Non-Allocation -<br>Transferred  | Debit          |
| 415500                           | Appropriation to Liquidate Contract Authority - Allocation -<br>Transferred  | Debit          |
| 415700                           | Authority Made Available From Appropriations (special or trust),<br>Borrowing Authority and Contract Authority Previously<br>Precluded From Obligation | Debit          |
| 415730                           | Authority Made Available From Appropriations Previously<br>Precluded From Obligation   | Debit          |
| 415800                           | Authority Made Available From Offsetting Collection Balances<br>Previously Precluded From Obligation   | Debit          |
| 415900                           | Repayment of Repayable Advances - Current-Year Authority   | Credit         |
| 415901                           | Repayment of Repayable Advances - Prior-Year Balances  | Credit         |
| 416000                           | Anticipated Transfers - Current-Year Authority   | Debit          |
| 416500                           | Allocations of Authority - Anticipated Transfers From Invested<br>Balances - Current-Year  | Debit          |
| 416512                           | Allocations of Authority - Anticipated From Invested Balances -<br>Prior Year  | Debit          |

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| <b>Account<br/>Number</b> | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|---------------------------|---|---------------------------|
| 416600                    | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               | Debit                     |
| 416612                    | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year                                 | Debit                     |
| 416700                    | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year                                     | Debit                     |
| 416712                    | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year                                       | Debit                     |
| 416800                    | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Debit                     |
| 417000                    | Transfers - Current-Year Authority  | Debit                     |
| 417100                    | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | Debit                     |
| 417112                    | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year   | Debit                     |
| 417200                    | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | Credit                    |
| 417212                    | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year  | Credit                    |
| 417300                    | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year  | Debit                     |
| 417312                    | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year  | Debit                     |
| 417400                    | Transfers - Current-Year Borrowing Authority Converted to Cash  | Debit                     |
| 417500                    | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | Debit                     |
| 417590                    | Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund                    | Debit                     |
| 417600                    | Allocation Transfers of Prior-Year Balances   | Debit                     |
| 417690                    | Allocation Transfers of Prior-Year Balances - International Monetary Fund   | Debit                     |
| 418000                    | Anticipated Transfers - Prior-Year Balances   | Debit                     |
| 418300                    | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                      | Debit                     |
| 419000                    | Transfers - Prior-Year Balances   | Debit                     |
| 419100                    | Balance Transfers - Extension of Availability Other Than Reappropriations   | Debit                     |
| 419200                    | Balance Transfers - Unexpired to Expired  | Debit                     |
| 419300                    | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | Debit                     |
| 419500                    | Transfer of Obligated Balances  | Debit                     |
| 419600                    | Balance Transfers-In - Expired to Expired   | Debit                     |
| 419700                    | Balance Transfers-Out - Expired to Expired  | Credit                    |

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

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

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

| <b>Account<br/>Number</b> | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|---------------------------|---|---------------------------|
| 437000                    | Offset to Appropriation Realized for Redemption of Treasury Securities  | Credit                    |
| 438200                    | Temporary Reduction - New Budget Authority  | Credit                    |
| 438300                    | Temporary Reduction - Prior-Year Balances   | Credit                    |
| 438400                    | Temporary Reduction/Cancellation Returned by Appropriation  | Credit                    |
| 438500                    | Temporary Sequester Returned for Cancellation   | Debit                     |
| 438700                    | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  | Credit                    |
| 438800                    | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances   | Credit                    |
| 439000                    | Reappropriations - Transfers-Out  | Credit                    |
| 439100                    | Adjustments to Indefinite Appropriations  | Credit                    |
| 439190                    | Adjustments to Indefinite Appropriations - International Monetary Fund  | Credit                    |
| 439200                    | Permanent Reduction - New Budget Authority  | Credit                    |
| 439300                    | Permanent Reduction - Prior-Year Balances   | Credit                    |
| 439400                    | Receipts Unavailable for Obligation Upon Collection   | Credit                    |
| 439401                    | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | Credit                    |
| 439402                    | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable  | Debit                     |
| 439412                    | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year                              | Debit                     |
| 439432                    | Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year                  | Debit                     |
| 439440                    | Appropriations Derived from Future Trust Fund Receipts  | Debit                     |
| 439500                    | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | Credit                    |
| 439502                    | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority  | Credit                    |
| 439504                    | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority  | Credit                    |
| 439600                    | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                           | Credit                    |
| 439700                    | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | Credit                    |
| 439701                    | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  | Credit                    |

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| Account Number  | Title  | Normal Balance |
|---|--|----------------|
| 439702  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority | Credit         |
| 439703  | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority  | Credit         |
| 439730  | Appropriations Temporarily Precluded From Obligation   | Credit         |
| 439800  | Offsetting Collections (Collected) Temporarily Precluded From Obligation   | Credit         |
| 439801  | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation   | Credit         |
| 439900  | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation                | Credit         |
| 442000  | Unapportioned Authority - Pending Rescission   | Credit         |
| 443000  | Unapportioned Authority - OMB Deferral   | Credit         |
| 445000  | Unapportioned - Unexpired Authority  | Credit         |
| 449000  | Anticipated Resources - Unapportioned Authority  | Credit         |
| 451000  | Apportionments   | Credit         |
| 459000  | Apportionments - Anticipated Resources - Programs Subject to Apportionment   | Credit         |
| 461000  | Allotments - Realized Resources  | Credit         |
| 462000  | Unobligated Funds Exempt From Apportionment  | Credit         |
| 462090  | Unobligated Funds Exempt From Apportionment - International Monetary Fund  | Credit         |
| 462091  | Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)   | Credit         |
| 463500  | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)   | Credit         |
| 465000  | Allotments - Expired Authority   | Credit         |
| 469000  | Anticipated Resources - Programs Exempt From Apportionment   | Credit         |
| 470000  | Commitments - Programs Subject to Apportionment  | Credit         |
| 472000  | Commitments - Programs Exempt From Apportionment   | Credit         |
| <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS</b> |  |                |
| 436000  | Appropriation Purpose Fulfilled - Balance Not Available  | Credit         |
| 436001  | Appropriation Purpose Fulfilled - To be Returned to Treasury   | Debit          |
| 480100  | Undelivered Orders - Obligations, Unpaid   | Credit         |
| 480110  | Reinstated Undelivered Orders - Obligations, Unpaid  | Credit         |
| 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | Credit         |
| 483100  | Undelivered Orders - Obligations Transferred, Unpaid   | Credit         |
| 483200  | Undelivered Orders - Obligations Transferred, Prepaid/Advanced   | Credit         |

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| <b>Account<br/>Number</b>   | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|---|---|---------------------------|
| 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                  | Debit                     |
| 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | Debit                     |
| 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                               | Credit                    |
| 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | Credit                    |
| 490110  | Reinstated Delivered Orders - Obligations, Unpaid   | Credit                    |
| <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY</b> |   |                           |
| 490100  | Delivered Orders - Obligations, Unpaid  | Credit                    |
| 490200  | Delivered Orders - Obligations, Paid  | Credit                    |
| 490800  | Authority Outlayed Not Yet Disbursed  | Credit                    |
| 493100  | Delivered Orders - Obligations Transferred, Unpaid  | Credit                    |
| 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                    | Debit                     |
| 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | Debit                     |
| 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                 | Credit                    |
| 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | Credit                    |
| <b>500000</b>   | <b>REVENUE AND OTHER FINANCING SOURCES</b>  |                           |
| 510000  | Revenue From Goods Sold   | Credit                    |
| 510900  | Contra Revenue for Goods Sold   | Debit                     |
| 520000  | Revenue From Services Provided  | Credit                    |
| 520900  | Contra Revenue for Services Provided  | Debit                     |
| 531000  | Interest Revenue - Other  | Credit                    |
| 531100  | Interest Revenue - Investments  | Credit                    |
| 531200  | Interest Revenue - Loans Receivable/Uninvested Funds  | Credit                    |
| 531300  | Interest Revenue - Subsidy Amortization   | Credit                    |
| 531400  | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                     | Credit                    |
| 531500  | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  | Debit                     |
| 531700  | Contra Revenue for Interest Revenue - Loans Receivable  | Debit                     |
| 531800  | Contra Revenue for Interest Revenue - Investments   | Debit                     |
| 531900  | Contra Revenue for Interest Revenue - Other   | Debit                     |
| 532000  | Penalties and Fines Revenue   | Credit                    |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 532400         | Contra Revenue for Penalties and Fines  | Debit          |
| 532500         | Administrative Fees Revenue   | Credit         |
| 532900         | Contra Revenue for Administrative Fees  | Debit          |
| 540000         | Funded Benefit Program Revenue  | Credit         |
| 540500         | Unfunded FECA Benefit Revenue   | Credit         |
| 540600         | Contra Revenue for Unfunded FECA Benefit Revenue  | Debit          |
| 540900         | Contra Revenue for Funded Benefit Program Revenue   | Debit          |
| 550000         | Insurance and Guarantee Premium Revenue   | Credit         |
| 550900         | Contra Revenue for Insurance and Guarantee Premium Revenue  | Debit          |
| 560000         | Donated Revenue - Financial Resources   | Credit         |
| 560900         | Contra Revenue for Donations - Financial Resources  | Debit          |
| 561000         | Donated Revenue - Non-Financial Resources   | Credit         |
| 561900         | Contra Donated Revenue - Nonfinancial Resources   | Debit          |
| 564000         | Forfeiture Revenue - Cash and Cash Equivalents  | Credit         |
| 564900         | Contra Forfeiture Revenue - Cash and Cash Equivalents   | Debit          |
| 565000         | Forfeiture Revenue - Forfeitures of Property  | Credit         |
| 565900         | Contra Forfeiture Revenue - Forfeitures of Property   | Debit          |
| 570000         | Expended Appropriations - Used - Accrued  | Credit         |
| 570005         | Appropriations - Expended - Accrued   | Debit          |
| 570006         | Appropriations - Expended - Disbursed   | Debit          |
| 570010         | Expended Appropriations - Disbursed   | Credit         |
| 570500         | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  | Credit         |
| 570800         | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | Credit         |
| 570810         | Appropriations - Expended - Prior-Period Adjustments  | Debit          |
| 570900         | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | Credit         |
| 571000         | Transfer-in of Agency Unavailable Custodial and Non-Entity Collections  | Credit         |
| 571200         | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government   | Credit         |
| 571300         | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | Credit         |
| 571400         | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | Debit          |
| 572000         | Financing Sources Transferred In Without Reimbursement  | Credit         |
| 573000         | Financing Sources Transferred Out Without Reimbursement   | Debit          |
| 573500         | Appropriated Dedicated Collections to be Transferred In   | Credit         |
| 573600         | Appropriated Dedicated Collections to be Transferred Out  | Debit          |
| 574000         | Appropriated Dedicated Collections Transferred In   | Credit         |
| 574500         | Appropriated Dedicated Collections Transferred Out  | Debit          |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 575000         | Expenditure Financing Sources - Transfers-In                          | Credit         |
| 575500         | Non-Expenditure Financing Sources - Transfers-In - Other              | Credit         |
| 575600         | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers  | Credit         |
| 576000         | Expenditure Financing Sources - Transfers-Out                         | Debit          |
| 576500         | Non-Expenditure Financing Sources - Transfers-Out - Other             | Debit          |
| 576600         | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | Debit          |
| 577500         | Non-Budgetary Financing Sources Transferred In                        | Credit         |
| 577600         | Non-Budgetary Financing Sources Transferred Out                       | Debit          |
| 577700         | Authority Transfer Control In   | Credit         |
| 577800         | Authority Transfer Control Out  | Debit          |
| 578000         | Imputed Financing Sources   | Credit         |
| 579000         | Other Financing Sources   | Credit         |
| 579001         | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization  | Credit         |
| 579010         | Other General Fund Financing Sources                                  | Debit          |
| 579100         | Adjustment to Financing Sources - Credit Reform                       | Debit          |
| 579200         | Financing Sources To Be Transferred Out - Contingent Liability        | Debit          |
| 579500         | Seigniorage   | Credit         |
| 580000         | Tax Revenue Collected - Not Otherwise Classified                      | Credit         |
| 580100         | Tax Revenue Collected - Individual                                    | Credit         |
| 580200         | Tax Revenue Collected - Corporate                                     | Credit         |
| 580300         | Tax Revenue Collected - Unemployment                                  | Credit         |
| 580400         | Tax Revenue Collected - Excise  | Credit         |
| 580500         | Tax Revenue Collected - Estate and Gift                               | Credit         |
| 580600         | Tax Revenue Collected - Customs                                       | Credit         |
| 582000         | Tax Revenue Accrual Adjustment - Not Otherwise Classified             | Credit         |
| 582100         | Tax Revenue Accrual Adjustment - Individual                           | Credit         |
| 582200         | Tax Revenue Accrual Adjustment - Corporate                            | Credit         |
| 582300         | Tax Revenue Accrual Adjustment - Unemployment                         | Credit         |
| 582400         | Tax Revenue Accrual Adjustment - Excise                               | Credit         |
| 582500         | Tax Revenue Accrual Adjustment - Estate and Gift                      | Credit         |
| 582600         | Tax Revenue Accrual Adjustment - Customs                              | Credit         |
| 583000         | Contra Revenue for Taxes - Not Otherwise Classified                   | Debit          |
| 583100         | Contra Revenue for Taxes - Individual                                 | Debit          |
| 583200         | Contra Revenue for Taxes - Corporate                                  | Debit          |
| 583300         | Contra Revenue for Taxes - Unemployment                               | Debit          |
| 583400         | Contra Revenue for Taxes - Excise                                     | Debit          |
| 583500         | Contra Revenue for Taxes - Estate and Gift                            | Debit          |
| 583600         | Contra Revenue for Taxes - Customs                                    | Debit          |
| 589000         | Tax Revenue Refunds - Not Otherwise Classified                        | Debit          |
| 589100         | Tax Revenue Refunds - Individual                                      | Debit          |

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 589200         | Tax Revenue Refunds - Corporate   | Debit          |
| 589300         | Tax Revenue Refunds - Unemployment  | Debit          |
| 589400         | Tax Revenue Refunds - Excise  | Debit          |
| 589500         | Tax Revenue Refunds - Estate and Gift   | Debit          |
| 589600         | Tax Revenue Refunds - Customs   | Debit          |
| 590000         | Other Revenue   | Credit         |
| 590900         | Contra Revenue for Other Revenue  | Debit          |
| 591900         | Revenue and Other Financing Sources - Cancellations   | Debit          |
| 591910         | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government                        | Credit         |
| 592100         | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | Credit         |
| 592200         | Valuation Change in Investments for Federal Government Sponsored Enterprise   | Credit         |
| 592300         | Valuation Change in Investments - Beneficial Interest in Trust  | Credit         |
| 593000         | Lessor Lease Revenue  | Credit         |
| 593300         | Amortization of Unearned Lessor Revenue   | Credit         |
| 593900         | Contra Revenue for Lessor Lease Revenue   | Debit          |
| 599000         | Collections for Others - Statement of Custodial Activity  | Debit          |
| 599100         | Accrued Collections for Others - Statement of Custodial Activity  | Debit          |
| 599300         | Offset to Non-Entity Collections - Statement of Changes in Net Position   | Debit          |
| 599400         | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                       | Debit          |
| 599700         | Financing Sources Transferred In From Custodial Statement Collections   | Credit         |
| 599750         | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                                | Debit          |
| 599800         | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | Debit          |
| 599900         | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account               | Debit          |
| <b>600000</b>  | <b>EXPENSES</b>   |                |
| 610000         | Operating Expenses/Program Costs  | Debit          |
| 615000         | Expensed Asset  | Debit          |
| 619000         | Contra Bad Debt Expense - Incurred for Others   | Credit         |
| 619900         | Adjustment to Subsidy Expense   | Credit         |
| 631000         | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank                | Debit          |
| 632000         | Interest Expenses on Securities   | Debit          |
| 633000         | Other Interest Expenses   | Debit          |

## SUPPLEMENT

## Section I

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

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

## SUPPLEMENT

## Section I

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

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



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# Treasury Financial Manual

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## Part 1, Section II: Accounts and Definitions

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

**Account Title**

**Account Number**

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

**Account Definition**

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

**Account Title:** Fund Balance With Treasury

**Account Number:** 101000

**Normal Balance:** Debit

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

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

**Account Number:** 109000

**Normal Balance:** Debit

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

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

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

**Account Number:** 110100

**Normal Balance:** Debit

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

**Account Title:** Restricted Operating Cash

**Account Number:** 110300

**Normal Balance:** Debit

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

**Account Title:** Checks Outstanding

**Account Number:** 110900

**Normal Balance:** Credit

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

**Account Title:** Undeposited Collections

**Account Number:** 111000

**Normal Balance:** Debit

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

**Account Title:** Imprest Funds

**Account Number:** 112000

**Normal Balance:** Debit

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

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

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

**Account Number:** 112500

**Normal Balance:** Debit

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

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

**Account Number:** 113000

**Normal Balance:** Debit

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

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

**Account Number:** 113500

**Normal Balance:** Debit

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

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

**Account Number:** 113510

**Normal Balance:** Debit

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

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

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

**Account Number:** 114500

**Normal Balance:** Debit

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

**Account Title:** Other Cash

**Account Number:** 119000

**Normal Balance:** Debit

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

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

**Account Number:** 119090

**Normal Balance:** Debit

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

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

**Account Number:** 119305

**Normal Balance:** Credit

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

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

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

**Account Number:** 119306

**Normal Balance:** Debit

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

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

**Account Number:** 119307

**Normal Balance:** Credit

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

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

**Account Number:** 119309

**Normal Balance:** Debit

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

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

**Account Number:** 119333

**Normal Balance:** Debit

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

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

**Account Number:** 119400

**Normal Balance:** Debit

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

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

**Account Title:** Other Monetary Assets

**Account Number:** 119500

**Normal Balance:** Debit

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

**Account Title:** Foreign Currency

**Account Number:** 120000

**Normal Balance:** Debit

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

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

**Account Number:** 120500

**Normal Balance:** Debit

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

**Account Title:** Uninvested Foreign Currency

**Account Number:** 120900

**Normal Balance:** Debit

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

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

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

**Account Number:** 123000

**Normal Balance:** Debit

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

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

**Account Number:** 123500

**Normal Balance:** Debit

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

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

**Account Number:** 125000

**Normal Balance:** Debit

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

**Account Title:** Accounts Receivable

**Account Number:** 131000

**Normal Balance:** Debit

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

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

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

**Account Number:** 131900

**Normal Balance:** Credit

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

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

**Account Number:** 132000

**Normal Balance:** Debit

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

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

**Account Number:** 132100

**Normal Balance:** Debit

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

**Account Title:** Taxes Receivable

**Account Number:** 132500

**Normal Balance:** Debit

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

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

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

**Account Number:** 132900

**Normal Balance:** Credit

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

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

**Account Number:** 133000

**Normal Balance:** Debit

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

**Account Title:** Expenditure Transfers Receivable

**Account Number:** 133500

**Normal Balance:** Debit

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

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

**Account Number:** 134000

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Loans

**Account Number:** 134100

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Investments

**Account Number:** 134200

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Interest Receivable - Taxes

**Account Number:** 134300

**Normal Balance:** Debit

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

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

**Account Number:** 134400

**Normal Balance:** Debit

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

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

**Account Number:** 134500

**Normal Balance:** Credit

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

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

**Account Number:** 134600

**Normal Balance:** Credit

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

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

**Account Number:** 134700

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Allowance for Loss on Interest Receivable - Taxes

**Account Number:** 134800

**Normal Balance:** Credit

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

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

**Account Number:** 134900

**Normal Balance:** Debit

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

**Account Title:** Loans Receivable

**Account Number:** 135000

**Normal Balance:** Debit

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

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

**Account Number:** 135090

**Normal Balance:** Debit

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

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

**Account Number:** 135100

**Normal Balance:** Debit

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

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

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

**Account Number:** 135900

**Normal Balance:** Credit

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

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

**Account Number:** 135990

**Normal Balance:** Credit

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

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

**Account Number:** 136000

**Normal Balance:** Debit

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

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

**Account Number:** 136100

**Normal Balance:** Debit

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

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

**Account Number:** 136300

**Normal Balance:** Debit

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

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

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

**Account Number:** 136500

**Normal Balance:** Credit

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

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

**Account Number:** 136700

**Normal Balance:** Credit

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

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

**Account Number:** 136800

**Normal Balance:** Credit

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

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

**Account Number:** 137000

**Normal Balance:** Debit

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

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

**Account Number:** 137100

**Normal Balance:** Debit

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

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

**Account Number:** 137300

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Criminal Restitution Receivable

**Account Number:** 137400

**Normal Balance:** Debit

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

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

**Account Number:** 137500

**Normal Balance:** Credit

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

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

**Account Number:** 137700

**Normal Balance:** Credit

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

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

**Account Number:** 137800

**Normal Balance:** Credit

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

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

**Account Number:** 137900

**Normal Balance:** Credit

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

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

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

**Account Number:** 138000

**Normal Balance:** Debit

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

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

**Account Number:** 138100

**Normal Balance:** Debit

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

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

**Account Number:** 138400

**Normal Balance:** Debit

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

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

**Account Number:** 138500

**Normal Balance:** Credit

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

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

**Account Number:** 138900

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Appropriated Dedicated Collections Receivable

**Account Number:** 139000

**Normal Balance:** Debit

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

**Account Title:** Allowance for Subsidy

**Account Number:** 139900

**Normal Balance:** Credit

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

**Account Title:** Advances and Prepayments

**Account Number:** 141000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Operating Materials and Supplies Held for Use

**Account Number:** 151100

**Normal Balance:** Debit

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

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

**Account Number:** 151200

**Normal Balance:** Debit

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

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

**Account Number:** 151300

**Normal Balance:** Debit

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

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

**Account Number:** 151400

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Operating Materials and Supplies in Development

**Account Number:** 151600

**Normal Balance:** Debit

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

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

**Account Number:** 151900

**Normal Balance:** Credit

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

**Account Title:** Inventory Purchased for Resale

**Account Number:** 152100

**Normal Balance:** Debit

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

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

**Account Number:** 152200

**Normal Balance:** Debit

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

**Account Title:** Inventory Held for Repair

**Account Number:** 152300

**Normal Balance:** Debit

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

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

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

**Account Number:** 152400

**Normal Balance:** Debit

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

**Account Title:** Inventory - Raw Materials

**Account Number:** 152500

**Normal Balance:** Debit

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

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

**Account Number:** 152600

**Normal Balance:** Debit

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

**Account Title:** Inventory - Finished Goods

**Account Number:** 152700

**Normal Balance:** Debit

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

**Account Title:** Inventory - Allowance

**Account Number:** 152900

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Seized Monetary Instruments

**Account Number:** 153100

**Normal Balance:** Debit

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

**Account Title:** Seized Cash Deposited

**Account Number:** 153200

**Normal Balance:** Debit

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

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

**Account Number:** 154100

**Normal Balance:** Debit

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

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

**Account Number:** 154200

**Normal Balance:** Debit

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

**Account Title:** Forfeited Property - Allowance

**Account Number:** 154900

**Normal Balance:** Credit

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

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

**Account Number:** 155100

**Normal Balance:** Debit

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

**Account Title:** Foreclosed Property - Allowance

**Account Number:** 155900

**Normal Balance:** Credit

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

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

**Account Number:** 156100

**Normal Balance:** Debit

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

**Account Title:** Commodities - Allowance

**Account Number:** 156900

**Normal Balance:** Credit

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

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

**Account Number:** 157100

**Normal Balance:** Debit

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

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

**Account Number:** 157200

**Normal Balance:** Debit

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

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

**Account Number:** 159100

**Normal Balance:** Debit

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

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

**Account Number:** 159900

**Normal Balance:** Credit

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

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

**Account Number:** 161000

**Normal Balance:** Debit

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

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

**Account Number:** 161020

**Normal Balance:** Debit

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

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

**Account Number:** 161100

**Normal Balance:** Credit

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

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

**Account Number:** 161120

**Normal Balance:** Credit

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

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

**Account Number:** 161200

**Normal Balance:** Debit

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

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

**Account Number:** 161220

**Normal Balance:** Debit

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

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

**Account Number:** 161300

**Normal Balance:** Debit

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

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

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

**Account Number:** 161320

**Normal Balance:** Debit

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

**Account Title:** Market Adjustment - Investments

**Account Number:** 161800

**Normal Balance:** Debit

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

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

**Account Number:** 162000

**Normal Balance:** Debit

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

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

**Account Number:** 162100

**Normal Balance:** Credit

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

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

**Account Number:** 162200

**Normal Balance:** Debit

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

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

**Account Number:** 162300

**Normal Balance:** Debit

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

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

**Account Number:** 163000

**Normal Balance:** Debit

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

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

**Account Number:** 163100

**Normal Balance:** Credit

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

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

**Account Number:** 163300

**Normal Balance:** Debit

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

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

**Account Number:** 164200

**Normal Balance:** Debit

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

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

**Account Number:** 164300

**Normal Balance:** Credit

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

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

**Account Number:** 164400

**Normal Balance:** Debit

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

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

**Account Number:** 164500

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164600

**Normal Balance:** Credit

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

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

**Account Number:** 164700

**Normal Balance:** Debit

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

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

**Account Number:** 165000

**Normal Balance:** Debit

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

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

**Account Number:** 165100

**Normal Balance:** Debit

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

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

**Account Number:** 165200

**Normal Balance:** Debit

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

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

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

**Account Number:** 165300

**Normal Balance:** Debit

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

**Account Title:** Foreign Investments

**Account Number:** 167000

**Normal Balance:** Debit

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

**Account Title:** Discount on Foreign Investments

**Account Number:** 167100

**Normal Balance:** Credit

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

**Account Title:** Premium on Foreign Investments

**Account Number:** 167200

**Normal Balance:** Debit

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

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

**Account Number:** 167900

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Other Non-Federal Investments

**Account Number:** 169000

**Normal Balance:** Debit

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

**Account Title:** Land and Land Rights

**Account Number:** 171100

**Normal Balance:** Debit

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

**Account Title:** Improvements to Land

**Account Number:** 171200

**Normal Balance:** Debit

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

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

**Account Number:** 171900

**Normal Balance:** Credit

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

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

**Account Number:** 172000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Buildings, Improvements, and Renovations

**Account Number:** 173000

**Normal Balance:** Debit

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

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

**Account Number:** 173900

**Normal Balance:** Credit

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

**Account Title:** Other Structures and Facilities

**Account Number:** 174000

**Normal Balance:** Debit

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

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

**Account Number:** 174900

**Normal Balance:** Credit

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

**Account Title:** Equipment

**Account Number:** 175000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Accumulated Depreciation on Equipment

**Account Number:** 175900

**Normal Balance:** Credit

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

**Account Title:** Assets Under Capital Lease

**Account Number:** 181000

**Normal Balance:** Debit

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

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

**Account Number:** 181900

**Normal Balance:** Credit

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

**Account Title:** Leasehold Improvements

**Account Number:** 182000

**Normal Balance:** Debit

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

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

**Account Number:** 182900

**Normal Balance:** Credit

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

**Account Title:** Internal-Use Software

**Account Number:** 183000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Internal-Use Software in Development

**Account Number:** 183200

**Normal Balance:** Debit

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

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

**Account Number:** 183900

**Normal Balance:** Credit

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

**Account Title:** Other Natural Resources

**Account Number:** 184000

**Normal Balance:** Debit

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

**Account Title:** Allowance for Depletion

**Account Number:** 184900

**Normal Balance:** Credit

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

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

**Account Number:** 189000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Accumulated Depreciation on Other General Property, Plant, and Equipment

**Account Number:** 189900

**Normal Balance:** Credit

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

**Account Title:** Receivable From Appropriations

**Account Number:** 192100

**Normal Balance:** Debit

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

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

**Account Number:** 192300

**Normal Balance:** Debit

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

**Account Title:** Capital Transfers Receivable

**Account Number:** 192500

**Normal Balance:** Debit

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

**Account Title:** Lessor Lease Receivable

**Account Number:** 193000

**Normal Balance:** Debit

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

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

**Account Number:** 193900

**Normal Balance:** Credit

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

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

**Account Number:** 195000

**Normal Balance:** Debit

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

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

**Account Number:** 195900

**Normal Balance:** Credit

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

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

**Account Number:** 198000

**Normal Balance:** Debit

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

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

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

**Account Number:** 198100

**Normal Balance:** Debit

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

**Account Title:** Other Assets

**Account Number:** 199000

**Normal Balance:** Debit

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

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

**Account Number:** 199010

**Normal Balance:** Debit

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

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

**Account Number:** 199500

**Normal Balance:** Debit

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

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

**Account Number:** 199900

**Normal Balance:** Debit

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

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

**Account Number:** 201000

**Normal Balance:** Credit

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

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

**Account Number:** 209010

**Normal Balance:** Credit

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

**Account Title:** Accounts Payable

**Account Number:** 211000

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Accounts Payable for Federal Government Sponsored Enterprise

**Account Number:** 211200

**Normal Balance:** Credit

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

**Account Title:** Disbursements in Transit

**Account Number:** 212000

**Normal Balance:** Credit

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

**Account Title:** Contract Holdbacks

**Account Number:** 213000

**Normal Balance:** Credit

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

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

**Account Number:** 214000

**Normal Balance:** Credit

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

**Account Title:** Unfunded Accrued Interest Payable

**Account Number:** 214010

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Accrued Interest Payable - Loans

**Account Number:** 214100

**Normal Balance:** Credit

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

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

**Account Number:** 214200

**Normal Balance:** Credit

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

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

**Account Number:** 214900

**Normal Balance:** Credit

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

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

**Account Number:** 215000

**Normal Balance:** Credit

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

**Account Title:** Expenditure Transfers Payable

**Account Number:** 215500

**Normal Balance:** Credit

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

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

**Account Number:** 216000

**Normal Balance:** Credit

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

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

**Account Number:** 217000

**Normal Balance:** Credit

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

**Account Title:** Loan Guarantee Liability

**Account Number:** 218000

**Normal Balance:** Credit

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

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

**Account Number:** 219000

**Normal Balance:** Credit

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

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

**Account Number:** 219100

**Normal Balance:** Credit

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

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

**Account Number:** 219200

**Normal Balance:** Credit

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

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

**Account Number:** 219300

**Normal Balance:** Credit

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

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

**Account Number:** 220000

**Normal Balance:** Credit

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

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

**Account Number:** 220500

**Normal Balance:** Credit

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

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

**Account Number:** 221000

**Normal Balance:** Credit

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

**Account Title:** Withholdings Payable

**Account Number:** 221100

**Normal Balance:** Credit

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

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

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

**Account Number:** 221300

**Normal Balance:** Credit

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

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

**Account Number:** 221500

**Normal Balance:** Credit

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

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

**Account Number:** 221600

**Normal Balance:** Credit

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

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

**Account Number:** 221700

**Normal Balance:** Credit

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

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

**Account Number:** 221800

**Normal Balance:** Credit

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

**Account Title:** Unfunded Leave

**Account Number:** 222000

**Normal Balance:** Credit

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

**Account Title:** Unfunded FECA Liability

**Account Number:** 222500

**Normal Balance:** Credit

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

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

**Account Number:** 229000

**Normal Balance:** Credit

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

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

**Account Number:** 231000

**Normal Balance:** Credit

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

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**Account Title:** Other Deferred Revenue

**Account Number:** 232000

**Normal Balance:** Credit

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

**Account Title:** Unearned Lessor Revenue

**Account Number:** 233000

**Normal Balance:** Credit

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

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

**Account Number:** 240000

**Normal Balance:** Credit

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

**Account Title:** Liability for Clearing Accounts

**Account Number:** 241000

**Normal Balance:** Credit

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

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

**Account Number:** 251000

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Capitalized Loan Interest Payable - Non-Credit Reform

**Account Number:** 251100

**Normal Balance:** Credit

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

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

**Account Number:** 252000

**Normal Balance:** Credit

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

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

**Account Number:** 253000

**Normal Balance:** Credit

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

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

**Account Number:** 253100

**Normal Balance:** Debit

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

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

**Account Number:** 253200

**Normal Balance:** Credit

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

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

**Account Number:** 253300

**Normal Balance:** Credit

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

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

**Account Number:** 253400

**Normal Balance:** Debit

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

**Account Title:** Participation and Payment Certificates

**Account Number:** 254000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of liability for a federal entity's share of participation certificates, and/or payment certificates issued by a federal entity for the assumption of defaulted guarantees backed by the U.S. government. This account does not close at year-end.

**Account Title:** Other Debt

**Account Number:** 259000

**Normal Balance:** Credit

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

**Account Title:** Repayable Advance Debt

**Account Number:** 259100

**Normal Balance:** Credit

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

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

**Account Number:** 259200

**Normal Balance:** Credit

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

**Account Title:** Actuarial Pension Liability

**Account Number:** 261000

**Normal Balance:** Credit

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

**Account Title:** Actuarial Health Insurance Liability

**Account Number:** 262000

**Normal Balance:** Credit

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

**Account Title:** Actuarial Life Insurance Liability

**Account Number:** 263000

**Normal Balance:** Credit

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

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**Account Title:** Actuarial FECA Liability

**Account Number:** 265000

**Normal Balance:** Credit

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

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

**Account Number:** 266000

**Normal Balance:** Credit

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

**Account Title:** Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs

**Account Number:** 267000

**Normal Balance:** Credit

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

**Account Title:** Other Actuarial Liabilities

**Account Number:** 269000

**Normal Balance:** Credit

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

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

**Account Number:** 291000

**Normal Balance:** Credit

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

**Account Title:** Contingent Liabilities

**Account Number:** 292000

**Normal Balance:** Credit

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

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

**Account Number:** 292200

**Normal Balance:** Credit

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

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

**Account Number:** 292300

**Normal Balance:** Credit

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

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

**Account Number:** 293000

**Normal Balance:** Credit

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

**Account Title:** Unfunded Lessee Lease Liability

**Account Number:** 293010

**Normal Balance:** Credit

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

**Account Title:** Capital Lease Liability

**Account Number:** 294000

**Normal Balance:** Credit

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

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

**Account Number:** 296000

**Normal Balance:** Credit

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

**Account Title:** Liability for Capital Transfers

**Account Number:** 297000

**Normal Balance:** Credit

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

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

**Account Number:** 298000

**Normal Balance:** Credit

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

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

**Account Number:** 298500

**Normal Balance:** Credit

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

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

**Account Number:** 299000

**Normal Balance:** Credit

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

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

**Account Number:** 299010

**Normal Balance:** Credit

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

**Account Title:** Other Liabilities - Reductions

**Account Number:** 299100

**Normal Balance:** Credit

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

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

**Account Number:** 299110

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Appropriated Dedicated Collections Liability

**Account Number:** 299200

**Normal Balance:** Credit

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

**Account Title:** Accrued Liabilities

**Account Number:** 299300

**Normal Balance:** Credit

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

**Account Title:** Estimated Cleanup Cost Liability

**Account Number:** 299500

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of liability for projected future cleanup costs (not yet due and payable) directly related to the storage and disposal of hazardous material as well as the operations and closures of facilities at which environmental contamination may be present. Cleanup costs arise from the removal, storage, and/or disposal of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste, at permanent or temporary closure or shutdown of the associated property, plant, and equipment. Estimated cleanup costs that are part of pending/threatened litigation, unasserted claims, administrative or judicial proceedings, lawsuits, and/or other legal actions are reported in USSGL 292000, "Contingent Liabilities." This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer

**Account Number:** 309000

**Normal Balance:** Credit

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

**Account Title:** Appropriations Outstanding - Warrants to be Issued or Mandated Non-Expenditure Transfer

**Account Number:** 309010

**Normal Balance:** Debit

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

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**Account Title:** Unexpended Appropriations - Cumulative

**Account Number:** 310000

**Normal Balance:** Credit

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

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

**Account Number:** 310100

**Normal Balance:** Credit

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

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

**Account Number:** 310200

**Normal Balance:** Credit

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

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

**Account Number:** 310300

**Normal Balance:** Debit

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

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

**Account Number:** 310500

**Normal Balance:** Debit

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

**Account Title:** Unexpended Appropriations - Adjustments

**Account Number:** 310600

**Normal Balance:** Debit

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

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

**Account Number:** 310700

**Normal Balance:** Debit

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

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

**Account Number:** 310710

**Normal Balance:** Debit

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

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

**Account Number:** 310800

**Normal Balance:** Debit

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

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

**Account Number:** 310900

**Normal Balance:** Debit

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

**Account Title:** Appropriations Outstanding - Cumulative

**Account Number:** 320000

**Normal Balance:** Debit

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

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

**Account Number:** 320100

**Normal Balance:** Debit

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

**Account Title:** Appropriations Outstanding - Transfers

**Account Number:** 320110

**Normal Balance:** Debit

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

**Account Title:** Appropriations Outstanding - Adjustments

**Account Number:** 320600

**Normal Balance:** Credit

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

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

**Account Number:** 320700

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Appropriations Outstanding - Used - Disbursed

**Account Number:** 320710

**Normal Balance:** Credit

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

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

**Account Number:** 320800

**Normal Balance:** Credit

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

**Account Title:** Cumulative Results of Operations

**Account Number:** 331000

**Normal Balance:** Credit

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

**Account Title:** Fiduciary Net Assets

**Account Number:** 340000

**Normal Balance:** Credit

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

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

**Account Number:** 341000

**Normal Balance:** Credit

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

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

**Account Number:** 342000

**Normal Balance:** Debit

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

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

**Account Number:** 403400

**Normal Balance:** Credit

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

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

**Account Number:** 403500

**Normal Balance:** Credit

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

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**Account Title:** Anticipated Reductions to Borrowing Authority

**Account Number:** 404400

**Normal Balance:** Credit

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

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

**Account Number:** 404700

**Normal Balance:** Credit

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

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

**Account Number:** 404800

**Normal Balance:** Credit

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

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

**Account Number:** 405000

**Normal Balance:** Credit

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

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

**Account Number:** 406000

**Normal Balance:** Debit

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

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

**Account Number:** 407000

**Normal Balance:** Debit

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

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

**Account Number:** 408000

**Normal Balance:** Debit

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

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

**Account Number:** 408100

**Normal Balance:** Credit

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

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

**Account Number:** 408200

**Normal Balance:** Credit

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

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

**Account Number:** 408300

**Normal Balance:** Credit

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

**Account Title:** Debt Liquidation Appropriations

**Account Number:** 411100

**Normal Balance:** Debit

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

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

**Account Number:** 411200

**Normal Balance:** Debit

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

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

**Account Number:** 411300

**Normal Balance:** Debit

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

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

**Account Number:** 411400

**Normal Balance:** Debit

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

**Account Title:** Loan Subsidy Appropriation

**Account Number:** 411500

**Normal Balance:** Debit

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

**Account Title:** Debt Forgiveness Appropriation

**Account Number:** 411600

**Normal Balance:** Debit

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

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**Account Title:** Debt Forgiveness - Cancellation of Debt Adjustment

**Account Number:** 411601

**Normal Balance:** Debit

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

**Account Title:** Loan Administrative Expense Appropriation

**Account Number:** 411700

**Normal Balance:** Debit

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

**Account Title:** Reestimated Loan Subsidy Appropriation

**Account Number:** 411800

**Normal Balance:** Debit

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

**Account Title:** Other Appropriations Realized

**Account Number:** 411900

**Normal Balance:** Debit

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

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

**Account Number:** 411910

**Normal Balance:** Debit

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

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

**Account Number:** 411912

**Normal Balance:** Credit

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

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**Account Title:** Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

**Account Number:** 411920

**Normal Balance:** Debit

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

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

**Account Number:** 411990

**Normal Balance:** Debit

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

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

**Account Number:** 411991

**Normal Balance:** Debit

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

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

**Account Number:** 411992

**Normal Balance:** Debit

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

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**Account Title:** Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)

**Account Number:** 411993

**Normal Balance:** Debit

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

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

**Account Number:** 411994

**Normal Balance:** Debit

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

**Account Title:** Anticipated Indefinite Appropriations

**Account Number:** 412000

**Normal Balance:** Debit

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

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

**Account Number:** 412050

**Normal Balance:** Credit

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

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

**Account Number:** 412100

**Normal Balance:** Debit

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

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

**Account Number:** 412200

**Normal Balance:** Debit

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

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

**Account Number:** 412250

**Normal Balance:** Debit

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

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

**Account Number:** 412300

**Normal Balance:** Debit

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

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

**Account Number:** 412400

**Normal Balance:** Credit

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

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

**Account Number:** 412500

**Normal Balance:** Debit

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

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

**Account Number:** 412600

**Normal Balance:** Debit

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

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

**Account Number:** 412700

**Normal Balance:** Credit

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

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

**Account Number:** 412800

**Normal Balance:** Debit

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

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

**Account Number:** 412900

**Normal Balance:** Credit

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

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

**Account Number:** 413000

**Normal Balance:** Credit

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

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

**Account Number:** 413100

**Normal Balance:** Debit

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

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

**Account Number:** 413120

**Normal Balance:** Debit

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

**Account Title:** Substitution of Contract Authority

**Account Number:** 413200

**Normal Balance:** Credit

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

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

**Account Number:** 413300

**Normal Balance:** Credit

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

**Account Title:** Indefinite Contract Authority Withdrawn

**Account Number:** 413400

**Normal Balance:** Credit

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

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**Account Title:** Adjustment for Definite Contract Authority - Prior-Year

**Account Number:** 413415

**Normal Balance:** Credit

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

**Account Title:** Contract Authority Liquidated

**Account Number:** 413500

**Normal Balance:** Credit

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

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

**Account Number:** 413600

**Normal Balance:** Credit

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

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

**Account Number:** 413700

**Normal Balance:** Debit

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

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

**Account Number:** 413800

**Normal Balance:** Debit

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

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

**Account Number:** 413810

**Normal Balance:** Debit

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

**Account Title:** Contract Authority Carried Forward

**Account Number:** 413900

**Normal Balance:** Debit

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

**Account Title:** Substitution of Borrowing Authority

**Account Number:** 414000

**Normal Balance:** Credit

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

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

**Account Number:** 414100

**Normal Balance:** Debit

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

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

**Account Number:** 414120

**Normal Balance:** Debit

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

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

**Account Number:** 414200

**Normal Balance:** Credit

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

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

**Account Number:** 414201

**Normal Balance:** Credit

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

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

**Account Number:** 414202

**Normal Balance:** Credit

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

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

**Account Number:** 414203

**Normal Balance:** Credit

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

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

**Account Number:** 414300

**Normal Balance:** Credit

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

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**Account Title:** Borrowing Authority Withdrawn

**Account Number:** 414400

**Normal Balance:** Credit

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

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

**Account Number:** 414500

**Normal Balance:** Credit

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

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

**Account Number:** 414600

**Normal Balance:** Credit

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

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

**Account Number:** 414700

**Normal Balance:** Credit

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

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

**Account Number:** 414800

**Normal Balance:** Debit

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

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**Account Title:** Borrowing Authority Carried Forward

**Account Number:** 414900

**Normal Balance:** Debit

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

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

**Account Number:** 414910

**Normal Balance:** Debit

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

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

**Account Number:** 415000

**Normal Balance:** Debit

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

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

**Account Number:** 415100

**Normal Balance:** Credit

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

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

**Account Number:** 415200

**Normal Balance:** Credit

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

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

**Account Number:** 415300

**Normal Balance:** Debit

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

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

**Account Number:** 415400

**Normal Balance:** Debit

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

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

**Account Number:** 415500

**Normal Balance:** Debit

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

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

**Account Number:** 415700

**Normal Balance:** Debit

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

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

**Account Number:** 415730

**Normal Balance:** Debit

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

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

**Account Number:** 415800

**Normal Balance:** Debit

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

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

**Account Number:** 415900

**Normal Balance:** Credit

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

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

**Account Number:** 415901

**Normal Balance:** Credit

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

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

**Account Number:** 416000

**Normal Balance:** Debit

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

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

**Account Number:** 416500

**Normal Balance:** Debit

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

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

**Account Number:** 416512

**Normal Balance:** Debit

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

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

**Account Number:** 416600

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

**Account Number:** 416612

**Normal Balance:** Debit

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

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

**Account Number:** 416700

**Normal Balance:** Debit

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

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

**Account Number:** 416712

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Account Number:** 416800

**Normal Balance:** Debit

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

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

**Account Number:** 417000

**Normal Balance:** Debit

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

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

**Account Number:** 417100

**Normal Balance:** Debit

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

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

**Account Number:** 417112

**Normal Balance:** Debit

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

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

**Account Number:** 417200

**Normal Balance:** Credit

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

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

**Account Number:** 417212

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred - Current-Year

**Account Number:** 417300

**Normal Balance:** Debit

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

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

**Account Number:** 417312

**Normal Balance:** Debit

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

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

**Account Number:** 417400

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Allocation Transfers of Current-Year Authority for Non-Invested  
Accounts

**Account Number:** 417500

**Normal Balance:** Debit

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

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

**Account Number:** 417590

**Normal Balance:** Debit

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

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

**Account Number:** 417600

**Normal Balance:** Debit

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

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

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

**Account Number:** 417690

**Normal Balance:** Debit

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

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

**Account Number:** 418000

**Normal Balance:** Debit

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

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

**Account Number:** 418300

**Normal Balance:** Debit

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

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

**Account Number:** 419000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Balance Transfers - Extension of Availability Other Than Reappropriations

**Account Number:** 419100

**Normal Balance:** Debit

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

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

**Account Number:** 419200

**Normal Balance:** Debit

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

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

**Account Number:** 419300

**Normal Balance:** Debit

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

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

**Account Title:** Transfer of Obligated Balances

**Account Number:** 419500

**Normal Balance:** Debit

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

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

**Account Number:** 419600

**Normal Balance:** Debit

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

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

**Account Number:** 419700

**Normal Balance:** Credit

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

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

**Account Number:** 419900

**Normal Balance:** Debit

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

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Accounts and Definitions**

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

**Account Number:** 420100

**Normal Balance:** Debit

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

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

**Account Number:** 420190

**Normal Balance:** Debit

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

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

**Account Number:** 420800

**Normal Balance:** Credit

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

**Account Title:** Anticipated Reimbursements

**Account Number:** 421000

**Normal Balance:** Debit

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

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

**Account Number:** 421100

**Normal Balance:** Credit

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

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

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

**Account Number:** 421200

**Normal Balance:** Debit

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

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

**Account Number:** 421500

**Normal Balance:** Debit

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

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

**Account Number:** 421512

**Normal Balance:** Debit

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

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

**Account Number:** 422100

**Normal Balance:** Debit

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

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

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

**Account Number:** 422200

**Normal Balance:** Debit

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

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

**Account Number:** 422300

**Normal Balance:** Debit

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

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

**Account Number:** 422500

**Normal Balance:** Debit

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

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

**Account Number:** 422512

**Normal Balance:** Debit

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

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

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

**Account Number:** 423000

**Normal Balance:** Debit

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

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

**Account Number:** 423100

**Normal Balance:** Credit

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

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

**Account Number:** 423110

**Normal Balance:** Credit

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

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

**Account Number:** 423200

**Normal Balance:** Debit

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

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

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

**Account Number:** 423300

**Normal Balance:** Debit

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

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

**Account Number:** 423400

**Normal Balance:** Debit

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

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

**Account Number:** 423500

**Normal Balance:** Debit

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

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

**Account Number:** 424000

**Normal Balance:** Credit

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

**Account Title:** Reimbursements Earned - Receivable

**Account Number:** 425100

**Normal Balance:** Debit

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

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

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

**Account Number:** 425200

**Normal Balance:** Debit

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

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

**Account Number:** 425300

**Normal Balance:** Debit

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

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

**Account Number:** 425400

**Normal Balance:** Debit

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

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

**Account Number:** 425500

**Normal Balance:** Debit

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

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

**Account Number:** 425512

**Normal Balance:** Debit

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

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

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

**Account Number:** 426000

**Normal Balance:** Debit

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

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

**Account Number:** 426100

**Normal Balance:** Debit

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

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

**Account Number:** 426200

**Normal Balance:** Debit

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

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

**Account Number:** 426300

**Normal Balance:** Debit

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

**Account Title:** Actual Collections of Rent

**Account Number:** 426400

**Normal Balance:** Debit

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

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

**Account Number:** 426500

**Normal Balance:** Debit

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

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

**Account Number:** 426600

**Normal Balance:** Debit

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

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

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

**Account Number:** 426700

**Normal Balance:** Debit

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

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

**Account Number:** 426800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest collected during the fiscal year from foreign securities and the amount of the net change consisting of interest, charges and assessments related to SDR's. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees

**Account Number:** 426900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of fees from voluntary insurance payments collected during the fiscal year from non-federal sources that were previously anticipated.

**Account Title:** Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services

**Account Number:** 427000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from non-federal sources for pay for service activities. These collections result from business-type transactions involving the Intergovernmental Cooperation Act of 1968. Payment received for providing services shall be deposited to the credit of the principal appropriation from which the cost of providing the services has been paid or will be charged.

**Account Title:** Actual Program Fund Subsidy Collected

**Account Number:** 427100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

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

**Account Title:** Interest Collected From Treasury

**Account Number:** 427300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest collected during the fiscal year from the Department of the Treasury.

**Account Title:** Actual Collections From Liquidating Fund

**Account Number:** 427500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

**Account Title:** Actual Collections From Financing Fund

**Account Number:** 427600

**Normal Balance:** Debit

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

**Account Title:** Other Actual Collections - Federal/Non-Federal Exception Sources

**Account Number:** 427700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from federal entities and non-federal exception entities for which a specific USSGL account has not been established.

**Account Title:** Interest Receivable From Treasury

**Account Number:** 428300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest due but not collected from Department of the Treasury. This account does not close at year-end.

**Account Title:** Receivable From the Liquidating Fund

**Account Number:** 428500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified. This account does not close at year-end.

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

**Account Title:** Receivable From the Financing Fund

**Account Number:** 428600

**Normal Balance:** Debit

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

**Account Title:** Other Federal Receivables

**Account Number:** 428700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of uncollected amounts due from federal entities for which a specific USSGL account has not been established. This could include refunds receivable from federal sources because of overpayments. This account does not close at year-end.

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

**Account Number:** 429000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of amortized discount in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

**Account Title:** Adjustments to the Exchange Stabilization Fund (ESF)

**Account Number:** 429500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

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

**Account Title:** Adjustments to the International Monetary Fund

**Account Number:** 429590

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of increase or decrease in International Monetary Fund as a result of revaluation and foreign exchange rate adjustments. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance (when a loss is recognized).

**Account Title:** Anticipated Recoveries of Prior-Year Obligations

**Account Number:** 431000

**Normal Balance:** Debit

**Definition:** This account is used to record estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).

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

**Account Number:** 432000

**Normal Balance:** Debit

**Definition:** This account is used in a paying trust fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

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

**Account Number:** 432100

**Normal Balance:** Debit

**Definition:** This account is used in a general fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

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

**Account Title:** Offset to adjustment for Change in allocation of Trust Fund limitation  
- General Fund Account

**Account Number:** 433000

**Normal Balance:** Credit

**Definition:** This account provides a closing activity offset to the amount of adjustments recorded for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. This account can also adjust (remove or reallocate) funding between discretionary and mandatory accounts for specific agency activity associated with the change in allocation noted above. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. Department of Health and Human Services and Social Security Administration use only.

**Account Title:** Canceled Authority

**Account Number:** 435000

**Normal Balance:** Credit

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

**Account Title:** Partial or Early Cancellation of Authority

**Account Number:** 435100

**Normal Balance:** Credit

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

**Account Title:** Partial Cancellation of Authority - International Monetary Fund

**Account Number:** 435190

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of no-year appropriation authority that is canceled early by administrative action. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Appropriation Withdrawn

**Account Number:** 435400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of indefinite appropriations (or repayable advances) derived from the General Fund of the U.S. Government withdrawn due to recoveries of prior-year obligations.

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

**Account Title:** Cancellation of Appropriation From Unavailable Receipts

**Account Number:** 435500

**Normal Balance:** Credit

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

**Account Title:** Cancellation of Appropriation From Invested Balances

**Account Number:** 435600

**Normal Balance:** Credit

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

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

**Account Number:** 435700

**Normal Balance:** Credit

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

**Account Title:** Appropriation Purpose Fulfilled - Balance Not Available

**Account Number:** 436000

**Normal Balance:** Credit

**Definition:** This account is used to record the portion of the unobligated balances in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out. This account does not close at the end of the year.

**Account Title:** Appropriation Purpose Fulfilled - To be Returned to Treasury

**Account Number:** 436001

**Normal Balance:** Debit

**Definition:** Unobligated balances in a no-year Treasury account where the amount was determined to be no longer available for obligation but must be made available to close a no-year Treasury account.

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

**Account Title:** Offset to Appropriation Realized for Redemption of Treasury Securities

**Account Number:** 437000

**Normal Balance:** Credit

**Definition:** This account is used to record the offset to appropriations received for the redemption of U.S. Treasury securities.

**Account Title:** Temporary Reduction - New Budget Authority

**Account Number:** 438200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections. For permanent reductions, refer to USSGL account 439200, "Permanent Reduction - New Budget Authority."

**Account Title:** Temporary Reduction - Prior-Year Balances

**Account Number:** 438300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections. For permanent reductions, refer to USSGL account 439300, "Permanent Reduction - Prior-Year Balances."

**Account Title:** Temporary Reduction/Cancellation Returned by Appropriation

**Account Number:** 438400

**Normal Balance:** Credit

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

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

**Account Title:** Temporary Sequester Returned for Cancellation

**Account Number:** 438500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of appropriation derived from the General Fund of the U.S. Government or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Account Title:** Anticipated Permanent Reduction - Indefinite New Budget Authority

**Account Number:** 438600

**Normal Balance:** Credit

**Definition:** This account is used to record the current estimate of the anticipated amount of indefinite new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols (TAFS) funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as anticipated temporary reductions of indefinite new budget authority are posted to USSGL account 438900, "Anticipated Temporary Reduction - Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

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

**Account Number:** 438700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the Department of the Treasury as "unavailable."

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

**Account Number:** 438800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the Department of the Treasury as "unavailable."

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

**Account Title:** Anticipated Temporary Reduction - Indefinite New Budget Authority

**Account Number:** 438900

**Normal Balance:** Credit

**Definition:** This account is used to record the current estimate of anticipated amount of indefinite new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for anticipated reductions of spending authority from offsetting collections. For anticipated permanent reductions against indefinite new budget authority, refer to USSGL account 438600, "Anticipated Permanent Reduction - Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

**Account Title:** Reappropriations - Transfers-Out

**Account Number:** 439000

**Normal Balance:** Credit

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

**Account Title:** Adjustments to Indefinite Appropriations

**Account Number:** 439100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the U.S. Government. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Adjustments to Indefinite Appropriations - International Monetary Fund

**Account Number:** 439190

**Normal Balance:** Credit

**Definition:** This account is used to record the amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the U.S. Government for International Monetary Fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account can only be used by the Department of the Treasury.

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

**Account Title:** Permanent Reduction - New Budget Authority

**Account Number:** 439200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 438200, "Temporary Reduction - New Budget Authority."

**Account Title:** Permanent Reduction - Prior-Year Balances

**Account Number:** 439300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 438300, "Temporary Reduction - Prior-Year Balances."

**Account Title:** Receipts Unavailable for Obligation Upon Collection

**Account Number:** 439400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of receipts that, immediately upon collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at year-end.

**Account Title:** Daily Inflation/Deflation Compensation Adjustment - Unavailable

**Account Number:** 439401

**Normal Balance:** Credit

**Definition:** Amount of daily inflation or deflation compensation to offset the amount recorded in USSGL account 411400 or 427300 to result in no budgetary impact. The account does not close at year-end.

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

**Account Title:** Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Account Number:** 439402

**Normal Balance:** Debit

**Definition:** Amount of daily inflation or deflation compensation - previously unavailable, made available for obligation at the time of redemption of a Treasury Inflation-Protected Security.

**Account Title:** Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 439412

**Normal Balance:** Debit

**Definition:** The unobligated balance made available from receipts that were previously not immediately available for obligation upon collection. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers - Civil Works operating accounts. Corps of Engineers - Civil Works use only.

**Account Title:** Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 439432

**Normal Balance:** Debit

**Definition:** Anticipated unobligated balance made available from receipts that were previously unavailable for obligation. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers - Civil Works operating accounts. Corps of Engineers - Civil Works use only.

**Account Title:** Appropriations Derived from Future Trust Fund Receipts

**Account Number:** 439440

**Normal Balance:** Debit

**Definition:** This account is used to identify the amount of future Airport and Airway Trust Fund and Highway Trust Fund receipts where Department of Transportation trust fund appropriations to liquidate contract authority and appropriations have been enacted in excess of trust fund receipts collected to date. This account does not close at year-end.

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

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

**Account Number:** 439500

**Normal Balance:** Credit

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

**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law -  
Temporary - Anticipated Current-Year Authority

**Account Number:** 439502

**Normal Balance:** Credit

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

**Account Title:** Obligation Limitation - Temporary - Prior-Year and Current-Year  
Budget Authority

**Account Number:** 439504

**Normal Balance:** Credit

**Definition:** Budgetary resources (i.e., unobligated balances and current-year budget authority) unavailable for obligation due to annual limitation in appropriation act. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission. Department of Transportation use only.

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

**Account Number:** 439600

**Normal Balance:** Credit

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

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

**Account Title:** Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

**Account Number:** 439700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of realized appropriations (derived from special or trust non-revolving fund receipts), borrowing authority and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts collected in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. This account does not close at year-end.

**Account Title:** Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority

**Account Number:** 439701

**Normal Balance:** Credit

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

**Account Title:** Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority

**Account Number:** 439702

**Normal Balance:** Credit

**Definition:** The amount of anticipated appropriations (derived from special or trust non-revolving fund receipts), borrowing authority, and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts anticipated in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

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

**Account Title:** Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority

**Account Number:** 439703

**Normal Balance:** Credit

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

**Account Title:** Appropriations Temporarily Precluded From Obligation

**Account Number:** 439730

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of appropriations (derived from the General Fund of the U.S. Government) that becomes unavailable for obligation until specific legal requirements are met. The use of this USSGL account is restricted. This account does not close at year-end.

**Account Title:** Offsetting Collections (Collected) Temporarily Precluded From Obligation

**Account Number:** 439800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of offsetting collections (collected) that becomes unavailable for obligation until specific legal requirements are met. This account does not close at year-end.

**Account Title:** Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

**Account Number:** 439801

**Normal Balance:** Credit

**Definition:** This account is used for the amount of offsetting collections (anticipated) that becomes unavailable for obligation until specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

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

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

**Account Number:** 439900

**Normal Balance:** Credit

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

**Account Title:** Unapportioned Authority - Pending Rescission

**Account Number:** 442000

**Normal Balance:** Credit

**Definition:** This account is used to record the total amount of budgetary resources withheld pending rescission action by the United States Congress.

**Account Title:** Unapportioned Authority - OMB Deferral

**Account Number:** 443000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of budgetary authority specifically withheld from apportionment by Office of Management and Budget.

**Account Title:** Unapportioned - Unexpired Authority

**Account Number:** 445000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of realized unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

**Account Title:** Anticipated Resources - Unapportioned Authority

**Account Number:** 449000

**Normal Balance:** Credit

**Definition:** This account is used for the amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Apportionments

**Account Number:** 451000

**Normal Balance:** Credit

**Definition:** This account is used to record the amounts apportioned by Office of Management and Budget that are available for allotment in a current or subsequent period.

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

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

**Account Number:** 459000

**Normal Balance:** Credit

**Definition:** This account is used to record anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.

**Account Title:** Allotments - Realized Resources

**Account Number:** 461000

**Normal Balance:** Credit

**Definition:** This account is used to record the current period amount available for obligation or commitment. Allowances or suballotments may be established at the federal entity level.

**Account Title:** Unobligated Funds Exempt From Apportionment

**Account Number:** 462000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at year-end.

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

**Account Number:** 462090

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)

**Account Number:** 462091

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund, New Arrangements to Borrow. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

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**Account Title:** Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Account Number:** 463500

**Normal Balance:** Credit

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

**Account Title:** Allotments - Expired Authority

**Account Number:** 465000

**Normal Balance:** Credit

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

**Account Title:** Anticipated Resources - Programs Exempt From Apportionment

**Account Number:** 469000

**Normal Balance:** Credit

**Definition:** This account is used to record anticipated amounts in programs exempt from apportionment.

**Account Title:** Commitments - Programs Subject to Apportionment

**Account Number:** 470000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

**Account Title:** Commitments - Programs Exempt From Apportionment

**Account Number:** 472000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of allotment or lower-level authority committed in anticipation of obligation for programs exempt from apportionment.

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**Account Title:** Anticipated Reinstated Orders - Obligations, Unpaid

**Account Number:** 479010

**Normal Balance:** Credit

**Definition:** This account is used to anticipate the reinstatement of 1) the amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced; and 2) the amount accrued or due for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (b) goods and tangible property received; and (c) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

**Account Title:** Undelivered Orders - Obligations, Unpaid

**Account Number:** 480100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at year-end. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Reinstated Undelivered Orders - Obligations, Unpaid

**Account Number:** 480110

**Normal Balance:** Credit

**Definition:** This account is used to reinstate the amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This USSGL account is only applicable to grants and compact agreements recorded against budget object class 41.

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

**Account Number:** 480200

**Normal Balance:** Credit

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

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**Account Title:** Undelivered Orders - Obligations Transferred, Unpaid

**Account Number:** 483100

**Normal Balance:** Credit

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

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

**Account Number:** 483200

**Normal Balance:** Credit

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

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

**Account Number:** 487100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of recoveries during the current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations, Unpaid."

**Account Title:** Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Account Number:** 487200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash refunds during the current fiscal year resulting from downward adjustments to obligations that were originally recorded in a prior fiscal year in USSGL account 480200, "Undelivered Orders - Obligations, Prepaid/Advanced."

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**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Account Number:** 488100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations, Unpaid."

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

**Account Number:** 488200

**Normal Balance:** Credit

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

**Account Title:** Delivered Orders - Obligations, Unpaid

**Account Number:** 490100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at year-end. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Reinstated Delivered Orders - Obligations, Unpaid

**Account Number:** 490110

**Normal Balance:** Credit

**Definition:** This account is used to reinstate the amount accrued or due. This USSGL account is only applicable to grants and compact agreements recorded against budget object class 41.

**Account Title:** Delivered Orders - Obligations, Paid

**Account Number:** 490200

**Normal Balance:** Credit

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

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**Account Title:** Authority Outlayed Not Yet Disbursed

**Account Number:** 490800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Fiscal Service securities. This account does not close at year-end.

**Account Title:** Delivered Orders - Obligations Transferred, Unpaid

**Account Number:** 493100

**Normal Balance:** Credit

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

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

**Account Number:** 497100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 490100, "Delivered Orders - Obligations, Unpaid."

**Account Title:** Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Account Number:** 497200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 490200, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

**U.S. Standard General Ledger  
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**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Account Number:** 498100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments during the fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or USSGL account 490200, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Account Number:** 498200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments that were originally recorded in a prior fiscal year paid/outlaid during the fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or USSGL account 490200, "Delivered Orders - Obligations, Paid."

**Account Title:** Revenue From Goods Sold

**Account Number:** 510000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

**Account Title:** Contra Revenue for Goods Sold

**Account Number:** 510900

**Normal Balance:** Debit

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

**Account Title:** Revenue From Services Provided

**Account Number:** 520000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from the sale of services provided, including sale of power, transportation, etc.

**U.S. Standard General Ledger  
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**Account Title:** Contra Revenue for Services Provided

**Account Number:** 520900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

**Account Title:** Interest Revenue - Other

**Account Number:** 531000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from interest not associated with investments or from borrowings/loans.

**Account Title:** Interest Revenue - Investments

**Account Number:** 531100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest revenue earned from investments.

**Account Title:** Interest Revenue - Loans Receivable/Uninvested Funds

**Account Number:** 531200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

**Account Title:** Interest Revenue - Subsidy Amortization

**Account Number:** 531300

**Normal Balance:** Credit

**Definition:** This account is used to record the amortized amount of subsidy cost allowance for direct loans that are subject to the Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2; "Accounting for Direct Loans and Loan Guarantees," as amended by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2").

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**Account Title:** Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 531400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 531500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Interest Revenue - Loans Receivable

**Account Number:** 531700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Investments

**Account Number:** 531800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected, or to offset intra-governmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with Statement of Federal Financial Accounting Standards (SFFAS) 7, paragraph 239.

**Account Title:** Contra Revenue for Interest Revenue - Other

**Account Number:** 531900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

**U.S. Standard General Ledger  
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**Account Title:** Penalties and Fines Revenue

**Account Number:** 532000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue from penalties and fines.

**Account Title:** Contra Revenue for Penalties and Fines

**Account Number:** 532400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, paragraph 41.

**Account Title:** Administrative Fees Revenue

**Account Number:** 532500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from administrative fees.

**Account Title:** Contra Revenue for Administrative Fees

**Account Number:** 532900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, paragraph 41.

**Account Title:** Funded Benefit Program Revenue

**Account Number:** 540000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of funded revenue recorded by administering agencies for retirement plans, insurance plans, and other annuities.

**Account Title:** Unfunded FECA Benefit Revenue

**Account Number:** 540500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unfunded Federal Employees' Compensation Act (FECA) accrued revenue recorded by the Department of Labor due from employers.

**U.S. Standard General Ledger  
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**Account Title:** Contra Revenue for Unfunded FECA Benefit Revenue

**Account Number:** 540600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in unfunded Federal Employees' Compensation Act (FECA) revenue for a benefit program based on adjustments as stipulated by law.

**Account Title:** Contra Revenue for Funded Benefit Program Revenue

**Account Number:** 540900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.

**Account Title:** Insurance and Guarantee Premium Revenue

**Account Number:** 550000

**Normal Balance:** Credit

**Definition:** This account is used to record revenue earned from insurance and guarantee premiums.

**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue

**Account Number:** 550900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

**Account Title:** Donated Revenue - Financial Resources

**Account Number:** 560000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financial resources donated to a federal entity from a non-federal source; for example, cash or securities.

**Account Title:** Contra Revenue for Donations - Financial Resources

**Account Number:** 560900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

**Account Title:** Donated Revenue - Non-Financial Resources

**Account Number:** 561000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of non-financial resources donated to a federal entity from a non-federal source; for example, land or buildings.

**U.S. Standard General Ledger  
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**Account Title:** Contra Donated Revenue - Nonfinancial Resources

**Account Number:** 561900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

**Account Title:** Forfeiture Revenue - Cash and Cash Equivalents

**Account Number:** 564000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue received related to forfeitures of cash and cash equivalents.

**Account Title:** Contra Forfeiture Revenue - Cash and Cash Equivalents

**Account Number:** 564900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue received related to forfeitures of cash and cash equivalents when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

**Account Title:** Forfeiture Revenue - Forfeitures of Property

**Account Number:** 565000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue received related to forfeitures of property.

**Account Title:** Contra Forfeiture Revenue - Forfeitures of Property

**Account Number:** 565900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

**Account Title:** Expended Appropriations - Used - Accrued

**Account Number:** 570000

**Normal Balance:** Credit

**Definition:** This account is used to record the accrual of appropriations used during the fiscal year when goods and services are received, or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account.

**U.S. Standard General Ledger  
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**Account Title:** Appropriations - Expended - Accrued

**Account Number:** 570005

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of General Fund of the U.S. Government-financed appropriations accrued by reporting entities during the fiscal year when goods and services are received, or benefits are provided. This account corresponds to federal reporting entity's USSGL account 570000 "Expended Appropriations - Used - Accrued." This account is for the General Fund of the U.S. Government use only.

**Account Title:** Appropriations - Expended - Disbursed

**Account Number:** 570006

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of General Fund of the U.S. Government-financed appropriations disbursed by reporting entities during the fiscal year when goods and services are received, or benefits are provided. This account corresponds to federal reporting entity's USSGL Account 570010, "Expended Appropriations - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

**Account Title:** Expended Appropriations - Disbursed

**Account Number:** 570010

**Normal Balance:** Credit

**Definition:** This account is used to record the disbursement of appropriations used during the fiscal year when goods and services are received, or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to  
Corrections of Errors - Years Preceding the Prior-Year

**Account Number:** 570500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of net increase or decrease to expended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Standard General Ledger  
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**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**Account Number:** 570800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 570500, "Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year" for the amount of net increase or decrease to expended appropriations due to errors occurring in years preceding the prior-year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Appropriations - Expended - Prior-Period Adjustments

**Account Number:** 570810

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of net increase or decrease to expended appropriations due to a federal entity's prior-period adjustments. Although the normal balance for this account is a debit, it is acceptable in certain instances to have a credit balance.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**Account Number:** 570900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new Federal Accounting Standards Advisory Board (FASAB) standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Standard General Ledger  
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**Account Title:** Transfer-in of Agency Unavailable Custodial and Non-Entity Collections

**Account Number:** 571000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of federal entity, non-entity and custodial collections transferred in by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the federal reporting entity's Collections for Others Statement of Custodial Activity (USSGL account 599000) and Offset to Non-Entity Collections Statement of Changes in Net Position (USSGL account 599300). This account is for the General Fund of the U.S. Government use only.

**Account Title:** Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government

**Account Number:** 571200

**Normal Balance:** Credit

**Definition:** This account is used to record the accrued amount of non-entity, custodial collections, and custodial revenues to be collected by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the federal reporting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100) and Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400). This account is for the General Fund of the U.S. Government use only.

**Account Title:** Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government

**Account Number:** 571300

**Normal Balance:** Credit

**Definition:** This account is used to record a custodial or non-entity transactions between two federal entities, there is an entity who collects on behalf of another entity but is not entitled to retain the collections (collecting entity or custodian) and an entity on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to accrue the amount that will be transferred to them by the collecting entity. This USSGL account is a direct offset to the collecting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100), Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400), and in certain situations, Collections for Others - Statement of Custodial Activity (USSGL account 599000).

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**Account Title:** Accrual of Amounts Receivable from Custodian or Non-Entity  
Assets Receivable - Contra Account

**Account Number:** 571400

**Normal Balance:** Debit

**Definition:** This account is used to record an offset to USSGL account 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government. It is intended to allow the recipient entity to reclassify the collection receipt as a liability. This account may only be used for custodial collections to be received for Credit Reform activity.

**Account Title:** Financing Sources Transferred In Without Reimbursement

**Account Number:** 572000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount determined to increase the financing source of a reporting federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring federal entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement

**Account Number:** 573000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount determined to decrease the financing source of a reporting federal entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

**Account Title:** Appropriated Dedicated Collections to be Transferred In

**Account Number:** 573500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount to be appropriated to the expenditure account of dedicated collections, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while awaiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Appropriated Dedicated Collections to be Transferred Out

**Account Number:** 573600

**Normal Balance:** Debit

**Definition:** The amount to be appropriated from an unavailable receipt account to the expenditure account of dedicated collection, via warrant. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

**Account Title:** Appropriated Dedicated Collections Transferred In

**Account Number:** 574000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in the expenditure account of dedicated collections appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

**Account Title:** Appropriated Dedicated Collections Transferred Out

**Account Number:** 574500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in the unavailable receipt account of dedicated collections appropriated, via warrant, to an expenditure account.

**Account Title:** Expenditure Financing Sources - Transfers-In

**Account Number:** 575000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange expenditure transfer-in from a trust or federal fund (as defined by Office of Management and Budget (OMB)). Transactions using this account will have a budgetary impact.

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**Account Title:** Non-Expenditure Financing Sources - Transfers-In - Other

**Account Number:** 575500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange, non-expenditure transfer-in between two trust funds or two federal funds (as defined by Office of Management and Budget (OMB)) where a credit to unexpended appropriations is not valid. This USSGL account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

**Account Title:** Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

**Account Number:** 575600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange, non-expenditure capital transfer-in to a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

**Account Title:** Expenditure Financing Sources - Transfers-Out

**Account Number:** 576000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange expenditure transfer-out to a trust or federal fund (as defined by Office of Management and Budget (OMB)). Transactions using this account will have a budgetary impact.

**Account Title:** Non-Expenditure Financing Sources - Transfers-Out - Other

**Account Number:** 576500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure transfer-out between two trust funds or two federal funds (as defined by Office of Management and Budget (OMB)) where a debit to unexpended appropriations is not valid. This USSGL account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

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**Account Title:** Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

**Account Number:** 576600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

**Account Title:** Non-Budgetary Financing Sources Transferred In

**Account Number:** 577500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources transferred in or to be transferred into an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Non-Budgetary Financing Sources Transferred Out

**Account Number:** 577600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources transferred out or to be transferred out to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Authority Transfer Control In

**Account Number:** 577700

**Normal Balance:** Credit

**Definition:** This account is used to record an offset for the monitoring of the movement of Fund Balance with Treasury activity to another Treasury account symbol. This account is for the General Fund of U.S. Government use only.

**Account Title:** Authority Transfer Control Out

**Account Number:** 577800

**Normal Balance:** Debit

**Definition:** This account is used to record an offset for the monitoring of the movement of Fund Balance with Treasury or activity to another Treasury account symbol. This account is for the General Fund of the U.S. Government use only.

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**Account Title:** Imputed Financing Sources

**Account Number:** 578000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources recorded by the receiving federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 673000, "Imputed Costs."

**Account Title:** Other Financing Sources

**Account Number:** 579000

**Normal Balance:** Credit

**Definition:** This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Other Non-Budgetary Financing Sources for Debt  
Accruals/Amortization

**Account Number:** 579001

**Normal Balance:** Credit

**Definition:** This account is for Treasury's Bureau of the Fiscal Service use, to record accruals and amortization related to debt that have not yet been outlaid. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Other General Fund Financing Sources

**Account Number:** 579010

**Normal Balance:** Debit

**Definition:** This account is used to record amounts that are authorized by law to be financed by the General Fund of the U.S. Government. This account is for the General Fund of the U.S. Government use only. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Adjustment to Financing Sources - Credit Reform

**Account Number:** 579100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of adjustment to financing sources for a downward reestimate of subsidy expense, negative subsidy, or for modification adjustment transfer (MAT). Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense or gain. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

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**Account Title:** Financing Sources To Be Transferred Out - Contingent Liability

**Account Number:** 579200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of future financing sources that will be transferred out as a capital transfer to a General Fund Receipt Account. This account should be recorded as a debit when a contingent liability is recorded. A contingent liability related to a capital transfer should not be associated with a cost but, instead, should be associated with a future non-expenditure capital transfer to a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

**Account Title:** Seigniorage

**Account Number:** 579500

**Normal Balance:** Credit

**Definition:** The amount of increase in the net position of the U.S. Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the U.S. Federal Government to directly create money and, although it is not an inflow of resources from the public, it does increase the U.S. Federal Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. This account is used only by the United States Mint.

**Account Title:** Tax Revenue Collected - Not Otherwise Classified

**Account Number:** 580000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Collected - Individual

**Account Number:** 580100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of taxes collected from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of tax revenue collected for individuals should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Corporate

**Account Number:** 580200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of taxes and fees collected from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of corporate taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Unemployment

**Account Number:** 580300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unemployment taxes collected from employers resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of unemployment taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Excise

**Account Number:** 580400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of excise taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Collected - Estate and Gift

**Account Number:** 580500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of estate and gift taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Customs

**Account Number:** 580600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of customs taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Not Otherwise Classified

**Account Number:** 582000

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Individual

**Account Number:** 582100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Accrual Adjustment - Corporate

**Account Number:** 582200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Unemployment

**Account Number:** 582300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Excise

**Account Number:** 582400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Estate and Gift

**Account Number:** 582500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Accrual Adjustment - Customs

**Account Number:** 582600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Not Otherwise Classified

**Account Number:** 583000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No.7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Individual

**Account Number:** 583100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Contra Revenue for Taxes - Corporate

**Account Number:** 583200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in Federal Financial Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Unemployment

**Account Number:** 583300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Excise

**Account Number:** 583400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Contra Revenue for Taxes - Estate and Gift

**Account Number:** 583500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in Federal Accounting Standards Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Customs

**Account Number:** 583600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Not Otherwise Classified

**Account Number:** 589000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Individual

**Account Number:** 589100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Refunds - Corporate

**Account Number:** 589200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Unemployment

**Account Number:** 589300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Excise

**Account Number:** 589400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of excise tax revenue refunds that are payable or have been paid and collected by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Estate and Gift

**Account Number:** 589500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of estate and gift tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Customs

**Account Number:** 589600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of customs tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Other Revenue

**Account Number:** 590000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue received but not otherwise classified in the USSGL.

**Account Title:** Contra Revenue for Other Revenue

**Account Number:** 590900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other non-exchange revenue also are recorded in this account.

**Account Title:** Revenue and Other Financing Sources - Cancellations

**Account Number:** 591900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of canceled authority returned to the General Fund of the U.S. Government that was originally derived from revenue or other financing sources. Examples include spending authority from offsetting collections and special or trust fund receipts that are administratively withdrawn, for example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts in special or trust fund expenditure accounts that are rescinded or returned to a specific General Fund Receipt Account.

**Account Title:** Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government

**Account Number:** 591910

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of canceled authority derived from revenue and other financing sources returned to the General Fund of the U.S. Government. This USSGL account is for the General Fund of the U.S. Government use only.

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**Account Title:** Valuation Change in Investments - Exchange Stabilization Fund (ESF)

**Account Number:** 592100

**Normal Balance:** Credit

**Definition:** This account is used to record the accumulated amount of unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund (ESF). Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Valuation Change in Investments for Federal Government Sponsored Enterprise

**Account Number:** 592200

**Normal Balance:** Credit

**Definition:** This account is used to record the accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprises (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Valuation Change in Investments - Beneficial Interest in Trust

**Account Number:** 592300

**Normal Balance:** Credit

**Definition:** This account is used to record the accumulated amount of unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Lessor Lease Revenue

**Account Number:** 593000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from (1) Short-term lease payments paid to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease receipts to a lessor, including lease related operating costs (maintenance, utilities, taxes, etc.,) received from the lessee based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain variable payments included in lease receivable rather than revenue, see SFFAS 54, Pars. 57-58.

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**Account Title:** Amortization of Unearned Lessor Revenue

**Account Number:** 593300

**Normal Balance:** Credit

**Definition:** This account is used to record the amortized amount of a Lessor's Unearned Revenue - reclassifying it to earned revenue - in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. See SFFAS 60, Par. 26.

**Account Title:** Contra Revenue for Lessor Lease Revenue

**Account Number:** 593900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue earned when realization is not expected. Amounts recorded are based on adjustments, allowances, and refunds in which revenue is earned. Provisions for credit losses on lease revenue estimated in USSGL 193900 "Allowance for Loss on Lease Receivable" also are recorded in this account.

**Account Title:** Collections for Others - Statement of Custodial Activity

**Account Number:** 599000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of custodial revenue collected by a reporting federal entity for another federal agency, federal entity, or non-federal entity. For amounts collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Accrued Collections for Others - Statement of Custodial Activity

**Account Number:** 599100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of custodial revenue to be collected by a reporting federal entity for another federal agency, federal entity, or non-federal entity. For amounts to be collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

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**Account Title:** Offset to Non-Entity Collections - Statement of Changes in Net Position

**Account Number:** 599300

**Normal Balance:** Debit

**Definition:** This account is used to record the offset to amounts collected for another federal entity. For amounts collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

**Account Number:** 599400

**Normal Balance:** Debit

**Definition:** This account is used to record the offset to amounts to be collected for another federal entity. For amounts to be collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Financing Sources Transferred In From Custodial Statement Collections

**Account Number:** 599700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund (including financing accounts) expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

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**Account Title:**     Financing Sources Transferred In From Custodial Statement Collections - Contra Account

**Account Number:** 599750

**Normal Balance:** Debit

**Definition:** This account is used to record an offset to USSGL account 599700 Financing Sources Transferred In From Custodial Statement Collections. It is intended to allow the recipient entity to reclassify the collection receipt as a liability to be recognized as a revenue in a future period.

**Account Title:**     Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government

**Account Number:** 599800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the U.S. Government.

**Account Title:**     Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account

**Account Number:** 599900

**Normal Balance:** Debit

**Definition:** This account is used to record an offset to USSGL account 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account. It is intended to allow the recipient entity to offset the contra collection receipt. This account may only be used for custodial collections to be received for Credit Reform activity.

**Account Title:**     Operating Expenses/Program Costs

**Account Number:** 610000

**Normal Balance:** Debit

**Definition:** This account is used to record the operating expenses and program costs not otherwise classified in other USSGL accounts. This includes employee benefit expense not specifically defined in USSGL account 640000, "Benefit Expense."

**Account Title:**     Expensed Asset

**Account Number:** 615000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of expenses recognized by a purchasing federal entity when a capitalized asset acquired from another federal entity does not meet the purchasing entity's capitalization threshold.

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**Account Title:** Contra Bad Debt Expense - Incurred for Others

**Account Number:** 619000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of bad debt expense related to accounts receivable held for others.

**Account Title:** Adjustment to Subsidy Expense

**Account Number:** 619900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

**Account Title:** Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank

**Account Number:** 631000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest expense incurred by the federal entity during the current fiscal year on amounts borrowed from Treasury's Bureau of the Fiscal Service and/or the Federal Financing Bank. Use Federal/Non-Federal Code attribute domain value "F" and Transaction Partner Agency Identifier "020."

**Account Title:** Interest Expenses on Securities

**Account Number:** 632000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest expense incurred by a federal entity during the current fiscal year on securities.

**Account Title:** Other Interest Expenses

**Account Number:** 633000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest expense incurred by a federal entity from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

**Account Title:** Remuneration Interest

**Account Number:** 633800

**Normal Balance:** Debit

**Definition:** The amount of interest expense, with no budgetary outlay, incurred during the conversion from special drawings rights to U.S. dollars. This USSGL account is to be used only by the Department of the Treasury.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Interest Expense Accrued on the Liability for Loan Guarantees

**Account Number:** 634000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2; "Accounting for Direct Loans and Loan Guarantees," as amended by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2.")

**Account Title:** Benefit Expense

**Account Number:** 640000

**Normal Balance:** Debit

**Definition:** Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by federal entities: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability Insurance, Hospital Insurance (Hi-Medicare, Part A)). Use Federal/Non-Federal Code attribute domain value "F" and Transaction Partner Agency Identifier (3-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 610000, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 610000 with Federal/Non-Federal Code attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-federal entities using Federal/Non-Federal Code attribute domain value "N" for reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 216000, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Cost of Goods Sold

**Account Number:** 650000

**Normal Balance:** Debit

**Definition:** This account is used to record the total cost of inventory sold including raw materials, direct labor, and overhead.

**Account Title:** Applied Overhead

**Account Number:** 660000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of overhead cost distributed to work-in-process or construction-in-process.

**Account Title:** Cost Capitalization Offset

**Account Number:** 661000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an "in-progress" asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

**Account Title:** Depreciation, Amortization, and Depletion

**Account Number:** 671000

**Normal Balance:** Debit

**Definition:** This account is used to record expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

**Account Title:** Lessee Lease Amortization

**Account Number:** 671300

**Normal Balance:** Debit

**Definition:** This account is used to record the expense recognized from the process of allocating costs of a lease asset over the shorter of the lease term or underlying asset's useful life.

**Account Title:** Bad Debt Expense

**Account Number:** 672000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of bad debt expense related to uncollectible non-credit reform receivables.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Imputed Costs

**Account Number:** 673000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of costs incurred by a federal entity for goods and services provided and paid for in total, or in part, by other federal entities. Business-type activities, all personnel benefits, and all Treasury Judgment Fund settlements are required to be reported. Agencies may elect to recognize imputed costs for other types of inter-entity costs. The balance in this account must equal the balance in USSGL account 578000, "Imputed Financing Sources."

**Account Title:** Other Expenses Not Requiring Budgetary Resources

**Account Number:** 679000

**Normal Balance:** Debit

**Definition:** This account is used to record the other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.) Although the normal balance for this account is debit, it may be acceptable for this account to have a credit balance when it relates to refund receivables from certain vendor/benefits overpayments.

**Account Title:** Accrued Expenses

**Account Number:** 679300

**Normal Balance:** Debit

**Definition:** This account will be used to record expenses for accruals where there is not an underlying legally binding obligation that would require a budgetary entry. Or this account can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental  
Administrative Fees

**Account Number:** 679500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount that offsets intra-governmental administrative fees paid by nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Future Funded Expenses

**Account Number:** 680000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Employer Contributions to Employee Benefit Programs Not  
Requiring Current-Year Budget Authority (Unobligated)

**Account Number:** 685000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a federal entity for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for federal employees.

**Account Title:** Non-Production Costs

**Account Number:** 690000

**Normal Balance:** Debit

**Definition:** This account is used to record the costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post-employment benefits, other than Federal Employees' Compensation Act and unemployment for federal employees reported in USSGL account 640000, "Benefit Expense."

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Lessee Lease Expense

**Account Number:** 693000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of expenses incurred from (1) Short-term lease payments paid by a lessee to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease expenses paid by a lessee to a lessor, including lease-related operating costs (maintenance, utilities, taxes, etc.) based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain variable payments included in the lessee lease liability rather than expense, see SFFAS 54, Pars. 41. (Note: lease-related operating costs (maintenance, utilities, taxes, etc.) NOT paid to a lessor should be included in SGL 610000 rather than 693000.)

**Account Title:** Gains on Disposition of Assets - Other

**Account Number:** 711000

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Gains on Disposition of Investments

**Account Number:** 711100

**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Gains on Disposition of Borrowings

**Account Number:** 711200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of gain on early repayment of outstanding borrowings.

**Account Title:** Gains on Changes in Long-Term Assumptions - From Experience

**Account Number:** 717100

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on the change in long-term assumptions from experience used to estimate federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Losses on Changes in Long-Term Assumptions - From Experience

**Account Number:** 717200

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on the change in long-term assumptions from experience used to estimate federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**Account Title:** Unrealized Gains

**Account Number:** 718000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unrealized gains that include but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized gains on investments of defined benefit pension plans under FAS 35, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Unrealized Gain - Exchange Stabilization Fund (ESF)

**Account Number:** 718100

**Normal Balance:** Credit

**Definition:** This account is used to record the accumulated unrealized gain, due to exchange rates, on foreign currency investments and foreign denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value of assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Other Gains

**Account Number:** 719000

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on assets resulting from events other than disposition. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act (FECA) program.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Gains on International Monetary Fund Assets

**Account Number:** 719090

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on assets resulting from valuation changes on International Monetary Fund assets. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**Account Number:** 719100

**Normal Balance:** Credit

**Definition:** This account is used to record the Special Drawing Right (SDR) and foreign exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a gain in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate increases, a gain is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate decreases, a gain is recorded on accrued SDR charges. This USSGL account is to be used only by the Department of Treasury.

**Account Title:** Losses on Disposition of Assets - Other

**Account Number:** 721000

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Losses on Disposition of Investments

**Account Number:** 721100

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Losses on Disposition of Borrowings

**Account Number:** 721200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of loss on the early repayment of outstanding borrowings.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Gains on Changes in Long-Term Assumptions

**Account Number:** 727100

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on the change in long-term assumptions used to estimate federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**Account Title:** Losses on Changes in Long-Term Assumptions

**Account Number:** 727200

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on the change in long-term assumptions used to estimate federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**Account Title:** Unrealized Losses

**Account Number:** 728000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unrealized losses that include but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Unrealized Losses - Exchange Stabilization Fund (ESF)

**Account Number:** 728100

**Normal Balance:** Debit

**Definition:** This account is used to record the accumulated unrealized loss, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized losses are due to adjustments for the market value of assets. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This USSGL account is to be used only by the Department of the Treasury.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Other Losses

**Account Number:** 729000

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on assets resulting from events other than disposition. This excludes amounts related to the losses on the change in long-term assumptions from experience and losses on the change in long-term assumptions for federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act (FECA) program.

**Account Title:** Losses on International Monetary Fund Assets

**Account Number:** 729090

**Normal Balance:** Debit

**Definition:** This account is used to record the losses on assets resulting from valuation changes on International Monetary Fund assets. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**Account Number:** 729100

**Normal Balance:** Debit

**Definition:** This account is used to record the Special Drawing Right (SDR) and foreign exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a loss in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate decreases, a loss is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate increases, a loss is recorded in SDR accrued charges. This USSGL account is to be used only by the Department of Treasury.

**Account Title:** Other Losses From Impairment of Assets

**Account Number:** 729200

**Normal Balance:** Debit

**Definition:** This account is used to record the loss from the partial impairment of General Property, Plant and Equipment (G-PP&E), except internal use software, as prescribed by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 44. G-PP&E includes any property, plant, and equipment (PP&E) used in providing goods or services. G-PP&E does not include heritage assets, such as historic and national landmarks, and stewardship land.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Extraordinary Items

**Account Number:** 730000

**Normal Balance:** Credit

**Definition:** This account is used to record the costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Prior-Period Adjustments Due to Corrections of Errors

**Account Number:** 740000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 740500, "Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year" for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior-year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Prior-Period Adjustments Due to Changes in Accounting Principles

**Account Number:** 740100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new Federal Accounting Standards Advisory Board (FASAB) standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Prior-Period Adjustments Due to Corrections of Errors -Years  
Preceding the Prior-Year

**Account Number:** 740500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Distribution of Income - Dividend

**Account Number:** 750000

**Normal Balance:** Debit

**Definition:** This account is used to record the distribution of income such as interest on capital and franchise taxes.

**Account Title:** Changes in Actuarial Liability

**Account Number:** 760000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Trust Fund Warrant Journal Vouchers Issued Net of Adjustments

**Account Number:** 771000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount appropriated to the various available trust fund receipt accounts via a warrant journal voucher. The warrant journal voucher moves the fund balance from the General Fund receipt account to the available trust fund receipt account. This account is for the General Fund of the U.S. Government use only.

**Account Title:** Guaranteed Loan Level

**Account Number:** 801000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at year-end.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Guaranteed Loan Level - Unapportioned

**Account Number:** 801500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

**Account Title:** Guaranteed Loan Level - Apportioned

**Account Number:** 802000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the Standard Form (SF) 132: Apportionment and Reapportionment Schedule.

**Account Title:** Guaranteed Loan Level - Used Authority

**Account Number:** 804000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of category A and B guaranteed loan principal obligated by lenders and reported to the entity.

**Account Title:** Guaranteed Loan Level - Unused Authority

**Account Number:** 804500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at year-end.

**Account Title:** Guaranteed Loan Principal Outstanding

**Account Number:** 805000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of guaranteed loan principal outstanding with the lender at any given time.

**Account Title:** Guaranteed Loan New Disbursements by Lender

**Account Number:** 805300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of guaranteed loan principal disbursed during the current year by lenders.

**Account Title:** Guaranteed Loan Collections, Defaults, and Adjustments

**Account Number:** 806500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Guaranteed Loan Cumulative Disbursements by Lenders

**Account Number:** 807000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 805300, "Guaranteed Loan New Disbursements by Lender," and 806500, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at year-end. This account does not close at year-end.

**Account Title:** Partial or Early Cancellation of Authority

**Account Number:** 809100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of authority canceled and recorded in USSGL account 435100, Partial or Early Cancellation of Authority With a U.S. Treasury Warrant. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 435100, Partial or Early Cancellation of Authority With a U.S. Treasury Warrant, is reclassified into this account in a closing entry.

**Account Title:** Offset for Partial or Early Cancellation of Authority

**Account Number:** 809200

**Normal Balance:** Debit

**Definition:** This account is used to record the offset activity recorded in USSGL account 809100, Partial or Early Cancellation of Authority. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

**Account Title:** Offset for Purchases of Assets

**Account Number:** 880100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded to offset activity in USSGL account 880200, "Purchases of Property, Plant, and Equipment," USSGL account 880300, "Purchases of Inventory and Related Property," and USSGL account 880400, "Purchases of Assets - Other." USSGL accounts 880200, 880300, and 880400 close into this account at year-end. This account does not close at year-end.

**U.S. Standard General Ledger  
Accounts and Definitions**

**Account Title:** Purchases of Property, Plant, and Equipment

**Account Number:** 880200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 880100, "Offset for Purchases of Assets," at year-end.

**Account Title:** Purchases of Inventory and Related Property

**Account Number:** 880300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 880100, "Offset for Purchases of Assets," at year-end.

**Account Title:** Purchases of Assets - Other

**Account Number:** 880400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 880200, "Purchases of Property, Plant, and Equipment," and 880300, "Purchases of Inventory and Related Property." Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 880100, "Offset for Purchases of Assets," at year-end.



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# Treasury Financial Manual

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## Part 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:

|                  |  |
|------------------|--|
| <b>A 100-799</b> | Funding Sources  |
| <b>B 100-699</b> | Disbursements and Payables   |
| <b>C 100-799</b> | Collections and Receivables  |
| <b>D 100-799</b> | Adjustments/Write-offs/Reclassifications                                     |
| <b>E 100-799</b> | Accruals/Non-Budgetary Transfers Other Than Disbursements<br>and Collections |
| <b>F 100-499</b> | Year-end   |
| <b>G 100-299</b> | Memorandum Entries   |
| <b>H 100-799</b> | Other Specialized Transaction Entries  |

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the federal government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For deposit funds, there are valid accounting postings not yet documented. When recording any transaction in a deposit fund, agencies should not record (a) budgetary entries or (b) entries that result in net revenues, expenses, gains, or losses in nonfiduciary deposit funds. Examples of many transactions commonly used in non-fiduciary deposit funds are provided in the USSGL

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose—USSGL account 310300, "Unexpended Appropriations—Transfers-Out," or
  - Financing sources that impact cumulative results of operations—USSGL account 576500, "Nonexpenditure Financing Sources—Transfers-Out."

The "Transfer To" entity must use a proprietary USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 310200, "Unexpended Appropriations—Transfers-In" corresponds to USSGL account 310300. USSGL account 575500, "Nonexpenditure Financing Sources—Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) will result in agency-wide and/or government-wide elimination discrepancies.

There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

- Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
- Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 600000 series expense account. Use USSGL account 661000, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XXXX series accounts.

The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency's activities. Agencies must post transactions using the 6-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 6-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 6-digit base account is the same.

Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.

All transactions apply to activity with federal and non-federal entities unless limited by account definition or otherwise noted in the transaction description.

A [USSGL](#) transaction crosswalk can be obtained on the TFM website.

The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

| <b>Section III</b>                        | <b>Page Number</b> |
|---|--------------------|
| USSGL Account Transaction Categories (AC) | III AC - 1         |
| USSGL Account Transaction Listing (AL)    | III AL - 1         |
| USSGL Account Transactions (AT)           | III AT - 1         |
| USSGL Account Transaction Postings (AP)   | III AP - 1         |

Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.

**U.S. Standard General Ledger  
Account Transaction Categories**

**TRANSACTION****CODE****TRANSACTION DESCRIPTION****A. Funding**

100 - 399     Budgetary Resources Other Than Collections  
 400 - 699     Authority Transfers  
 700 - 799     Reimbursables and Other Income

**B. Disbursements and Payables**

100 - 299     Payments/Purchases  
 300 - 399     Commitments/Undelivered Orders/Expended Authority - Unpaid  
 400 - 599     Payables/Accrued Liabilities  
 600 - 699     Advances and Prepayments

**C. Collections and Receivables**

100 - 399     Receipts  
 400 - 599     Receivables/Accrued Revenue  
 600 - 799     Asset Sale and Disposition (Gains and Losses)

**D. Adjustments/Write-offs/Reclassification**

100 - 299     Upward and Downward Adjustments  
 300 - 399     Prior-Period Adjustments  
 400 - 499     Write-offs  
 500 - 799     Reclassification/Revaluation

**E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections**

100 - 399     Accrual, Depreciation, Amortization, and Depletion  
 400 - 499     Accumulated and Allocated Costs Not in Categories Above  
 500 - 799     Transfers Without Budgetary Impact

**F. Yearend**

100 - 299     Preclosing Entries  
 300 - 499     Closing Entries

**G. Memorandum Entries**

100 - 299     All Memorandum Entries (Excluding Closing Memorandum Entries)

**H. Other Specialized Transaction Entries**

100 - 799     Other

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A102</b>                 | To record an anticipated appropriation.  |
| <b>A103</b>                 | To record estimated reinstated orders - obligations, unpaid.   |
| <b>A104</b>                 | To record the enactment of appropriations.   |
| <b>A105</b>                 | To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior-year appropriation act.  |
| <b>A106</b>                 | To record anticipated net principal resources not yet apportioned and not available for obligation.  |
| <b>A107</b>                 | To record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.   |
| <b>A108</b>                 | To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.  |
| <b>A109</b>                 | To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.  |
| <b>A110</b>                 | To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.   |
| <b>A112</b>                 | To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.  |
| <b>A114</b>                 | To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.   |
| <b>A115</b>                 | To record anticipated reimbursements that will be used to substitute contract authority.   |
| <b>A116</b>                 | To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.  |
| <b>A117</b>                 | To record anticipated spending authority from offsetting collection temporarily precluded from obligation.   |
| <b>A118</b>                 | To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.   |
| <b>A119</b>                 | To record anticipated resources in programs exempt from apportionment.   |
| <b>A120</b>                 | To record the allotment of authority.  |
| <b>A121</b>                 | To record anticipated authority temporarily unavailable pursuant to public law.  |
| <b>A123</b>                 | To record the realization of previously anticipated authority.   |
| <b>A124</b>                 | To withdraw recoveries of prior-year obligations and/or non-expenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700. |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A125</b>                 | To record a reduction in authority for advance funding made available in the previous year.   |
| <b>A126</b>                 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.)  |
| <b>A127</b>                 | 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.   |
| <b>A128</b>                 | To record authority temporarily unavailable pursuant to public law.   |
| <b>A129</b>                 | To record spending authority from offsetting collections temporarily precluded from obligation.   |
| <b>A130</b>                 | 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.               |
| <b>A131</b>                 | To record a permanent reduction of borrowing or contract authority.   |
| <b>A132</b>                 | To record a permanent reduction of unexpended appropriations.   |
| <b>A133</b>                 | 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.   |
| <b>A134</b>                 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.  |
| <b>A135</b>                 | 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.                  |
| <b>A136</b>                 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission.  |
| <b>A137</b>                 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.   |
| <b>A138</b>                 | To record estimated recoveries of prior-year unpaid obligations.  |
| <b>A139</b>                 | 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. |
| <b>A140</b>                 | To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS.)  |
| <b>A141</b>                 | To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.  |
| <b>A142</b>                 | To record anticipated non-expenditure transfers to a General Fund Receipt Account.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A143</b>                 | To record anticipated capital transfers to a General Fund Receipt Account.  |
| <b>A144</b>                 | To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is not USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS).                                 |
| <b>A145</b>                 | To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action.   |
| <b>A146</b>                 | To record subsidy disbursed by the program fund not previously accrued.   |
| <b>A147</b>                 | To record in a miscellaneous General Fund receipt account an amount derived from a non-expenditure transfer that was permanently reduced in an associated Treasury Appropriations Fund Symbol (TAFS).   |
| <b>A148</b>                 | To record decreases to indefinite borrowing authority.  |
| <b>A149</b>                 | To withdraw recoveries of anticipated prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts.) This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700. |
| <b>A150</b>                 | To record anticipated budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.   |
| <b>A151</b>                 | To reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.  |
| <b>A152</b>                 | To record indefinite or definite borrowing authority.   |
| <b>A153</b>                 | To record anticipated adjustments/decreases to withdraw recoveries originally obligated against indefinite contract authority.  |
| <b>A154</b>                 | To record the withdrawal of recoveries originally obligated against indefinite contract authority.  |
| <b>A155</b>                 | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.  |
| <b>A156</b>                 | 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.)  |
| <b>A157</b>                 | To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.  |
| <b>A158</b>                 | To record actual reductions to indefinite borrowing authority previously anticipated.   |
| <b>A159</b>                 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A160</b>                 | To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.  |
| <b>A161</b>                 | To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.  |
| <b>A162</b>                 | To reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law. This applies only to current-year authority.   |
| <b>A163</b>                 | To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation. |
| <b>A164</b>                 | To record anticipated reductions to borrowing authority.   |
| <b>A165</b>                 | To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.   |
| <b>A166</b>                 | To record definite and indefinite contract authority based on legislation.   |
| <b>A167</b>                 | To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.  |
| <b>A168</b>                 | To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.  |
| <b>A169</b>                 | To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.   |
| <b>A170</b>                 | To record the warrant liquidating contract authority.  |
| <b>A171</b>                 | To record an appropriation to liquidate contract authority that is supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.   |
| <b>A172</b>                 | To record actual decreases against indefinite contract authority.  |
| <b>A173</b>                 | To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).  |
| <b>A174</b>                 | To record an unanticipated actual decrease to indefinite contract authority.   |
| <b>A175</b>                 | To record a non-expenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.  |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A176</b>                 | To record the substitution of contract authority by unfilled customer orders without advance.   |
| <b>A177</b>                 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.   |
| <b>A178</b>                 | To record anticipated adjustments/decreases to contract authority in the current year.  |
| <b>A179</b>                 | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.  |
| <b>A180</b>                 | To record a non-expenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.  |
| <b>A181</b>                 | To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.   |
| <b>A182</b>                 | To record the liquidation of contract authority by unfilled customer orders with advance.   |
| <b>A183</b>                 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.  |
| <b>A184</b>                 | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.   |
| <b>A185</b>                 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| <b>A186</b>                 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.   |
| <b>A187</b>                 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.   |
| <b>A188</b>                 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not anticipated and not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.                                      |
| <b>A189</b>                 | To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.   |
| <b>A190</b>                 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.   |
| <b>A191</b>                 | To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A192</b>                 | To record authority made available from receipt or appropriation balances previously precluded from obligation.   |
| <b>A193</b>                 | To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.   |
| <b>A194</b>                 | To record authority made available from offsetting collection balances previously precluded from obligation.  |
| <b>A195</b>                 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued.   |
| <b>A196</b>                 | To record the annualized level of an appropriation provided under a continuing resolution or newly enacted appropriation awaiting a warrant.  |
| <b>A197</b>                 | To record Fund Balance With Treasury while awaiting a warrant.  |
| <b>A198</b>                 | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution or a newly enacted appropriation awaiting a warrant to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.                |
| <b>A199</b>                 | 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.)   |
| <b>A200</b>                 | To record the cancellation of outstanding debt where there is not an appropriation warrant.   |
| <b>A201</b>                 | To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.   |
| <b>A202</b>                 | To record in the financing account an appropriation received for a positive modification adjustment transfer.   |
| <b>A203</b>                 | To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was permanently reduced by legislative action in special or trust Treasury Appropriation Fund Symbol (TAFS).  |
| <b>A204</b>                 | To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.  |
| <b>A205</b>                 | To record authority that was temporarily reduced in a previous year during closing entries and subsequently reclassified as a PYA entry in the current year.  |
| <b>A206</b>                 | To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.   |
| <b>A207</b>                 | To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriations Symbols (TAFS). |
| <b>A208</b>                 | To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A209</b>                 | To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was derived by non-expenditure transfer and was permanently reduced in an associated General Fund TAFS.  |
| <b>A210</b>                 | To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.   |
| <b>A212</b>                 | To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.   |
| <b>A213</b>                 | 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.                  |
| <b>A214</b>                 | To record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.  |
| <b>A215</b>                 | To record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.   |
| <b>A216</b>                 | 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. |
| <b>A217</b>                 | To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.   |
| <b>A218</b>                 | To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.  |
| <b>A220</b>                 | To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.  |
| <b>A221</b>                 | To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.  |
| <b>A222</b>                 | To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward.  |
| <b>A223</b>                 | To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward.   |
| <b>A224</b>                 | To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.                                      |
| <b>A225</b>                 | To reclassify mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.                                     |
| <b>A226</b>                 | To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the giving Treasury Appropriation Fund Symbol.  |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A227</b>                 | To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the receiving Treasury Appropriation Fund Symbol.  |
| <b>A250</b>                 | To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.  |
| <b>A251</b>                 | To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.  |
| <b>A252</b>                 | To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.   |
| <b>A253</b>                 | To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.  |
| <b>A401</b>                 | To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.  |
| <b>A402</b>                 | To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.  |
| <b>A404</b>                 | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| <b>A406</b>                 | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.     |
| <b>A408</b>                 | To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.   |
| <b>A410</b>                 | To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.   |
| <b>A412</b>                 | To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.  |
| <b>A414</b>                 | To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.  |
| <b>A416</b>                 | To record realized authority to be transferred into a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Non-expenditure Transfer Authorization request.  |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A417</b>                 | To record in the transferring agency the transfer-out of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.                                      |
| <b>A418</b>                 | To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.  |
| <b>A420</b>                 | To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Non-expenditure Transfer Authorization.  |
| <b>A422</b>                 | To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.  |
| <b>A424</b>                 | To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.   |
| <b>A426</b>                 | To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.  |
| <b>A430</b>                 | To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Non-expenditure Transfer Authorization.  |
| <b>A432</b>                 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.                              |
| <b>A434</b>                 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.                                  |
| <b>A436</b>                 | To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.   |
| <b>A438</b>                 | To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.  |
| <b>A440</b>                 | 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. |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A442</b>                 | 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.      |
| <b>A444</b>                 | 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. |
| <b>A446</b>                 | 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.     |
| <b>A448</b>                 | 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.                                    |
| <b>A450</b>                 | 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.  |
| <b>A452</b>                 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.                                   |
| <b>A454</b>                 | 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.                                  |
| <b>A456</b>                 | To record the transfer-out of expired unobligated expenditure transfers receivable.   |
| <b>A458</b>                 | To record the transfer-in of expired unobligated expenditure transfers receivable.  |
| <b>A460</b>                 | To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  |
| <b>A462</b>                 | To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  |
| <b>A464</b>                 | To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A466</b>                 | To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  |
| <b>A467</b>                 | To record the non-expenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.   |
| <b>A468</b>                 | To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.  |
| <b>A469</b>                 | To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.   |
| <b>A470</b>                 | To record in the transferring agency the anticipated transfer-out of current-year authority or prior-year balances.  |
| <b>A472</b>                 | 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.  |
| <b>A474</b>                 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).     |
| <b>A475</b>                 | To record in the receiving agency the transfers-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.   |
| <b>A476</b>                 | 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.  |
| <b>A477</b>                 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.  |
| <b>A478</b>                 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance). |
| <b>A480</b>                 | 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.  |
| <b>A482</b>                 | 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.  |
| <b>A484</b>                 | 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.  |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A486</b>                 | 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. |
| <b>A488</b>                 | To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.                  |
| <b>A489</b>                 | To record a federal fund receivable for an expenditure transfer from a trust fund where a prior year appropriation act is cited.  |
| <b>A490</b>                 | To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.  |
| <b>A491</b>                 | To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.   |
| <b>A492</b>                 | 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.   |
| <b>A493</b>                 | To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.   |
| <b>A494</b>                 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.   |
| <b>A495</b>                 | To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.   |
| <b>A496</b>                 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.   |
| <b>A497</b>                 | To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.  |
| <b>A498</b>                 | To record a federal fund receivable for an expenditure transfer from a trust fund.  |
| <b>A499</b>                 | 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).          |
| <b>A500</b>                 | To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.  |
| <b>A501</b>                 | To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.   |
| <b>A502</b>                 | To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A503</b>                 | To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.  |
| <b>A504</b>                 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.   |
| <b>A506</b>                 | To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.   |
| <b>A508</b>                 | To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.   |
| <b>A510</b>                 | To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.  |
| <b>A511</b>                 | To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.   |
| <b>A512</b>                 | To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.   |
| <b>A513</b>                 | To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.   |
| <b>A514</b>                 | To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to non-exchange and exchange transactions.  |
| <b>A516</b>                 | To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.   |
| <b>A518</b>                 | To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.   |
| <b>A519</b>                 | To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.  |
| <b>A520</b>                 | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.  |
| <b>A521</b>                 | To record a payable for amounts appropriated from a Department of Transportation specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. While the amount is specified in the agency's appropriation or authorization act, the amount exceeds trust fund receipts deposited into the associated available trust fund receipt account. |
| <b>A522</b>                 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>A523</b>                 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.  |
| <b>A524</b>                 | To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.   |
| <b>A525</b>                 | To reclassify, on a monthly basis, any debit balance in USSGL account 439440 from future trust fund receipts against the credit balance in USSGL account 439400 to the extent possible for actual trust fund receipts that have been collected.  |
| <b>A526</b>                 | To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.   |
| <b>A528</b>                 | To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.  |
| <b>A530</b>                 | To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.   |
| <b>A531</b>                 | To record a non-expenditure (non-allocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.   |
| <b>A532</b>                 | To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.   |
| <b>A534</b>                 | To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.   |
| <b>A536</b>                 | To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable - Current-Year or 417112 "Non-Allocation Transfers of Invested Balances- Receivable - Prior-Year." |
| <b>A538</b>                 | To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable - Current-Year or 417212 "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year."     |
| <b>A540</b>                 | To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.   |
| <b>A541</b>                 | To record in the transferring agency the transfer-out of budgetary resources receivable.   |
| <b>A542</b>                 | To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.   |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>A543</b>                 | To record in the receiving agency the transfer-in of budgetary resources receivable.  |
| <b>A544</b>                 | To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.  |
| <b>A546</b>                 | To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.  |
| <b>A548</b>                 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.                           |
| <b>A550</b>                 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.                               |
| <b>A556</b>                 | To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.   |
| <b>A702</b>                 | To record anticipated reimbursements.   |
| <b>A704</b>                 | To record in the performing agency a reimbursable agreement that was not previously anticipated.  |
| <b>A706</b>                 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.   |
| <b>A708</b>                 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity. |
| <b>A709</b>                 | To record anticipated adjustment to a definite prior-year appropriation in an amount equal to prior-year offsetting collections derived from a USACE trust fund. This TC is for Corps of Engineers (COE) use only.  |
| <b>A710</b>                 | To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.  |
| <b>A711</b>                 | To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.  |
| <b>A712</b>                 | To record the refund of an advance in the performing agency for the completion of a prior-year reimbursable order.  |
| <b>A714</b>                 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.   |
| <b>A715</b>                 | To record funded FECA revenue by the Department of Labor.   |
| <b>B102</b>                 | To record payment of payroll.   |
| <b>B103</b>                 | To record a disbursement of pension benefit payments.   |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>B104</b>                 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.   |
| <b>B105</b>                 | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.  |
| <b>B106</b>                 | To record subsidy disbursement from the program account to the financing account not previously obligated.  |
| <b>B107</b>                 | To record payment and disbursement of funds not previously accrued.   |
| <b>B108</b>                 | To record a loss in the imprest fund.   |
| <b>B109</b>                 | To record payment of interest not previously accrued.   |
| <b>B110</b>                 | To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.   |
| <b>B111</b>                 | To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.   |
| <b>B112</b>                 | To record accrued interest paid.  |
| <b>B113</b>                 | To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.  |
| <b>B114</b>                 | To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.   |
| <b>B115</b>                 | To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.   |
| <b>B116</b>                 | To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.  |
| <b>B117</b>                 | To record the amount of interest a Lessee accrues during an accrual period, per the proprietary amortization schedule. The lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period. (SFFAS 54, Par. 43) This transaction is only for leases determined to be "Capital Leases" for budgetary accounting purposes. |
| <b>B118</b>                 | To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.  |
| <b>B119</b>                 | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).  |
| <b>B120</b>                 | To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.  |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>B121</b>                 | To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans. |
| <b>B122</b>                 | To record repayments of other debt.  |
| <b>B123</b>                 | To record in the issuing entity, the sale of federal securities at par value.  |
| <b>B124</b>                 | To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  |
| <b>B125</b>                 | To record in the issuing entity, the sale of federal securities acquired at a premium.   |
| <b>B126</b>                 | To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  |
| <b>B127</b>                 | To record in the issuing entity, the sale of federal securities at a discount.   |
| <b>B128</b>                 | To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.   |
| <b>B129</b>                 | To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  |
| <b>B130</b>                 | To record a lien paid before personal property is sold.  |
| <b>B131</b>                 | To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans. |
| <b>B132</b>                 | To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.   |
| <b>B133</b>                 | To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.   |
| <b>B134</b>                 | To record appropriations accrued this fiscal year.   |
| <b>B135</b>                 | To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.   |
| <b>B136</b>                 | To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.  |
| <b>B137</b>                 | To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.   |
| <b>B138</b>                 | To record in trust fund payments made to a federal fund relating to exchange transactions.   |
| <b>B139</b>                 | To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>B140</b>                 | To record the purchase of foreign currency by a disbursing officer.  |
| <b>B141</b>                 | To record the request from IMF to purchase Special Drawing Rights.   |
| <b>B142</b>                 | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.  |
| <b>B143</b>                 | To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.  |
| <b>B144</b>                 | To record the purchase of cash equivalents.  |
| <b>B145</b>                 | To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the contractually required payment schedule. This lease transaction is for budgetary accounting purposes, only.   |
| <b>B146</b>                 | To record a foreign currency rate intervention.  |
| <b>B150</b>                 | To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.   |
| <b>B152</b>                 | To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).  |
| <b>B153</b>                 | To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.   |
| <b>B154</b>                 | To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.  |
| <b>B160</b>                 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.  |
| <b>B162</b>                 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.  |
| <b>B163</b>                 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.   |
| <b>B165</b>                 | To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.   |
| <b>B166</b>                 | To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.  |
| <b>B200</b>                 | To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account. |
| <b>B202</b>                 | To record the liquidity payment and markup of liquidity preference from the prior year in the program account.   |
| <b>B210</b>                 | To record the payment of remuneration.   |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>B234</b>                 | To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.   |
| <b>B235</b>                 | To record the disbursement of appropriations that were previously accrued.  |
| <b>B302</b>                 | To record a commitment of unobligated amounts in programs subject to apportionment.   |
| <b>B304</b>                 | To record a commitment of unobligated balances in programs exempt from apportionment.   |
| <b>B306</b>                 | To record current-year undelivered orders without an advance.   |
| <b>B308</b>                 | To record current-year undelivered orders with an advance.  |
| <b>B309</b>                 | To record current-year undelivered orders with an advance using a U.S. Debit Card.  |
| <b>B310</b>                 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.   |
| <b>B312</b>                 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.  |
| <b>B314</b>                 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.   |
| <b>B316</b>                 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.  |
| <b>B402</b>                 | To record the delivery of goods or services and to accrue a liability.  |
| <b>B403</b>                 | To record accounts payable in a nonfiduciary deposit fund.  |
| <b>B404</b>                 | To record a downward adjustment of a current-year unpaid undelivered order.   |
| <b>B405</b>                 | To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund. |
| <b>B406</b>                 | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.   |
| <b>B407</b>                 | To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund. |
| <b>B408</b>                 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.  |
| <b>B410</b>                 | To record advances and prepayments "in transit" until disbursements are confirmed.  |
| <b>B412</b>                 | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.  |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>B413</b>                 | To record accrued liabilities and expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.                                     |
| <b>B414</b>                 | To record accrued liabilities and expenses that have been advanced or prepaid, where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received. |
| <b>B416</b>                 | To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.   |
| <b>B417</b>                 | To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.  |
| <b>B418</b>                 | To record the accrual of interest expenses incurred, not yet paid.   |
| <b>B419</b>                 | To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the proprietary amortization schedule. This lease transaction is for proprietary accounting purposes, only.   |
| <b>B420</b>                 | To record the liability for cost to be funded in the future.   |
| <b>B422</b>                 | To record the unfunded FECA liability and unfunded unemployment liability.   |
| <b>B424</b>                 | To record a contingent liability.  |
| <b>B425</b>                 | To record a contingent liability related to capital transfer.  |
| <b>B426</b>                 | To record an increase in actuarial liabilities for benefit plans.  |
| <b>B428</b>                 | To record the payable to borrowers from sales of foreclosed property with recourse.  |
| <b>B430</b>                 | To record the inventory purchased for a resale under historical cost (title was passed).   |
| <b>B432</b>                 | To record the fair market value of intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.  |
| <b>B434</b>                 | To record unclaimed and abandoned items/merchandise at market value when statutory and/or regulatory requirements for forfeiture have been met.  |
| <b>B436</b>                 | To record the funded portion of cleanup costs that was previously estimated.   |
| <b>B437</b>                 | To record a Lessee's lease asset and lease liability when the Lessee takes control over the use of an underlying asset, per SFFAS 54, Par. 40 & Par. 49.   |
| <b>B438</b>                 | To record capital lease liability.   |
| <b>B440</b>                 | To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.  |
| <b>B444</b>                 | To record the IMF annual Special Drawing Right assessment accrual.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>B446</b>                 | To record the IMF Annual Assessment.  |
| <b>B450</b>                 | To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.   |
| <b>B452</b>                 | To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.   |
| <b>B602</b>                 | To record revenue received in advance.  |
| <b>B604</b>                 | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.  |
| <b>B606</b>                 | To record current-year expended authority using a U.S. Debit Card.  |
| <b>B610</b>                 | To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. To record the removal of unfilled customer orders with advance from a prior year and to return advance in excess of obligations in a subsequent year. |
| <b>B615</b>                 | To record in the transferring agency the transfer-out of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.   |
| <b>B616</b>                 | To record in the receiving agency the transfer-in of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.   |
| <b>C101</b>                 | To record the transfer of recognized subsidy from the program fund to the financing fund.   |
| <b>C102</b>                 | To record service in kind provided by non-federal sources.  |
| <b>C103</b>                 | To record the collection of subsidy costs in the financing account.   |
| <b>C106</b>                 | To record the collection of reestimated subsidy in the financing account.   |
| <b>C107</b>                 | To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program (TARP.)  |
| <b>C108</b>                 | To record collections in nonfiduciary deposit funds.  |
| <b>C109</b>                 | To record the receipt of previously anticipated collections.  |
| <b>C110</b>                 | To reclassify collections to liquidate prior-year deficiency.   |
| <b>C111</b>                 | To record collections in clearing account Treasury Account Symbols (TAS).   |
| <b>C112</b>                 | To record the collection of a refund of an advance or prepayment in the same year as the original obligation.   |
| <b>C113</b>                 | To record receipt of coupon payment and interest collection on non-federal securities.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>C114</b>                 | To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.   |
| <b>C115</b>                 | To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.  |
| <b>C116</b>                 | To record in the financing fund unearned fees collected for undisbursed loans.  |
| <b>C117</b>                 | To record in the financing fund fees collected when loans are disbursed.  |
| <b>C118</b>                 | To record in the financing fund fees earned when loans are disbursed.   |
| <b>C119</b>                 | To record the receipt of remuneration.  |
| <b>C120</b>                 | To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.   |
| <b>C121</b>                 | To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.  |
| <b>C122</b>                 | To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.   |
| <b>C123</b>                 | To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.  |
| <b>C124</b>                 | To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  |
| <b>C125</b>                 | To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.   |
| <b>C126</b>                 | To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.  |
| <b>C127</b>                 | To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.  |
| <b>C128</b>                 | To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)   |
| <b>C129</b>                 | To record a Lessor's Lease Receivable and Unearned Revenue when the lessee takes control over the use of the underlying asset, per SFFAS 54, Paragraphs 50 & 64.  |
| <b>C130</b>                 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.  |
| <b>C132</b>                 | 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. |
| <b>C133</b>                 | 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.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>C134</b>                 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.   |
| <b>C135</b>                 | 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.   |
| <b>C136</b>                 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.   |
| <b>C137</b>                 | To record the restitution of the imprest fund loss.   |
| <b>C138</b>                 | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.  |
| <b>C139</b>                 | 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.                                  |
| <b>C140</b>                 | To record the collection of receivables from federal sources.   |
| <b>C141</b>                 | 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.                               |
| <b>C142</b>                 | To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.  |
| <b>C143</b>                 | To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.  |
| <b>C144</b>                 | To record undeposited collections.  |
| <b>C145</b>                 | 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. |
| <b>C146</b>                 | To record the collection of previously accrued receivables in a General Fund Receipt Account.   |
| <b>C147</b>                 | 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.              |
| <b>C148</b>                 | To record the payback of a bridge loan.   |
| <b>C149</b>                 | 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.                                       |
| <b>C150</b>                 | To record the receipt of other cash and noncash monetary assets.  |
| <b>C151</b>                 | 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.                   |
| <b>C152</b>                 | To record loans receivable resulting from repayable advances.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>C153</b>                 | 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.   |
| <b>C154</b>                 | To record the collections of unaccrued interest on loans from non-federal sources.  |
| <b>C155</b>                 | To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.  |
| <b>C156</b>                 | To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.  |
| <b>C157</b>                 | To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.   |
| <b>C158</b>                 | To record cash donations collected in an expenditure account, as allowed by law.  |
| <b>C159</b>                 | To record an offset for amounts of recissions transferred to a miscellaneous receipt Treasury Appropriations Symbol (TAFS) to be returned to the General Fund of the U.S. Government.   |
| <b>C161</b>                 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.  |
| <b>C162</b>                 | To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.   |
| <b>C163</b>                 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.  |
| <b>C164</b>                 | To record non-cash assets donated by the public.  |
| <b>C166</b>                 | To record a monetary instrument, including undeposited seized cash.   |
| <b>C169</b>                 | To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition. |
| <b>C170</b>                 | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.   |
| <b>C171</b>                 | To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity's CARS Account Statement balance.  |
| <b>C172</b>                 | To record a revenue for forfeited cash deposited to the forfeiture fund.  |
| <b>C174</b>                 | To record undeposited cash that was forfeited.  |
| <b>C176</b>                 | To record cash deposited after forfeiture.  |
| <b>C178</b>                 | To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>C180</b>                 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.  |
| <b>C182</b>                 | To record a collection of an advance for an unfilled customer order.   |
| <b>C185</b>                 | To record the collection of FECA receivables by the Department of Labor.   |
| <b>C186</b>                 | To record the collection of receivables in the performing agency for reimbursable services.  |
| <b>C188</b>                 | To record the collection of revenue into unavailable special fund receipt accounts.  |
| <b>C189</b>                 | To record the financing sources transferred into an unavailable clearing, general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.                               |
| <b>C190</b>                 | To record in trust fund payments received from a federal fund relating to exchange transactions.   |
| <b>C192</b>                 | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).   |
| <b>C194</b>                 | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.   |
| <b>C196</b>                 | To record a capital transfer received in a General Fund Receipt Account.   |
| <b>C200</b>                 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.  |
| <b>C202</b>                 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.  |
| <b>C204</b>                 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.   |
| <b>C205</b>                 | 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.  |
| <b>C402</b>                 | 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. |
| <b>C403</b>                 | To record a receivable for Old IMF Quota Payments.   |
| <b>C404</b>                 | To record contra-revenue in the amount of revenue accrued and establish a custodial liability.   |
| <b>C405</b>                 | 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.  |
| <b>C406</b>                 | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b><u>TRANSACTION DESCRIPTION</u></b>  |
|-----------------------------|--|
| <b>C408</b>                 | To record in the financing fund the disbursement of direct loans.  |
| <b>C409</b>                 | To record the reclassification of interest capitalized on a loan.  |
| <b>C412</b>                 | To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.  |
| <b>C413</b>                 | To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.  |
| <b>C414</b>                 | 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.   |
| <b>C415</b>                 | To record a receivable for new IMF Quota Payments under Credit Reform.   |
| <b>C416</b>                 | To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.   |
| <b>C417</b>                 | To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.   |
| <b>C418</b>                 | To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.  |
| <b>C419</b>                 | To record accrual of interest receivable on non-federal securities with a bond premium.  |
| <b>C420</b>                 | To record accrued revenue or other financing sources without budgetary impact.   |
| <b>C421</b>                 | To accrue unfunded FECA revenue from a federal source by the Department of Labor.  |
| <b>C422</b>                 | To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.   |
| <b>C423</b>                 | To record accrual of interest receivable on non-federal securities with a bond discount.   |
| <b>C424</b>                 | To record establishment of current-period earnings on income received in advance.  |
| <b>C425</b>                 | To record accounts receivable in a nonfiduciary deposit fund.  |
| <b>C426</b>                 | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.   |
| <b>C427</b>                 | To record loans receivable to be collected from a non-federal source by another federal entity and transferred to the recipient entity as a custodial collection. Do not consider a budgetary resource until transferred from the collecting entity. |
| <b>C428</b>                 | 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.   |
| <b>C429</b>                 | To record the reversal of the accrual of the custodial receivable upon receipt of the funds from the collecting entity.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>C430</b>                 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.   |
| <b>C431</b>                 | To record the issuance of a bridge loan.   |
| <b>C432</b>                 | To record loans other than credit reform.  |
| <b>C433</b>                 | 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.  |
| <b>C434</b>                 | 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.   |
| <b>C435</b>                 | 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.  |
| <b>C436</b>                 | 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.  |
| <b>C437</b>                 | 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. |
| <b>C438</b>                 | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.   |
| <b>C440</b>                 | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.  |
| <b>C444</b>                 | To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.  |
| <b>C446</b>                 | To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.   |
| <b>C450</b>                 | To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.   |
| <b>C452</b>                 | 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.   |
| <b>C453</b>                 | To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.  |
| <b>C454</b>                 | To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>C455</b>                 | To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.   |
| <b>C456</b>                 | To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.     |
| <b>C457</b>                 | To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.    |
| <b>C458</b>                 | To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection. |
| <b>C460</b>                 | To record a Lessor's recognition of earned revenue from the measurement of the lease receivable for the reporting period, per SFFAS 60, Par. 26.   |
| <b>C600</b>                 | To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium   |
| <b>C601</b>                 | To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.   |
| <b>C602</b>                 | To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.                |
| <b>C603</b>                 | To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.  |
| <b>C604</b>                 | To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.                            |
| <b>C605</b>                 | To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.   |
| <b>C606</b>                 | To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.                            |
| <b>C607</b>                 | To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.   |
| <b>C608</b>                 | To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.              |
| <b>C609</b>                 | To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.   |
| <b>C610</b>                 | To record the sale or disposition of personal property collected for replacement property.   |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>C611</b>                 | To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.   |
| <b>C612</b>                 | To record the loss (or gain) from sale of foreclosed property without recourse.   |
| <b>C613</b>                 | To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.  |
| <b>C614</b>                 | To record the gain on property sold with recourse.  |
| <b>C615</b>                 | To record the disposition of general property, plant and equipment that was permanently removed.  |
| <b>C616</b>                 | To record the loss on loan receivable from the borrower on a sale with recourse.  |
| <b>C618</b>                 | To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.            |
| <b>C619</b>                 | To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.   |
| <b>C621</b>                 | To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.   |
| <b>C622</b>                 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.     |
| <b>C624</b>                 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| <b>C626</b>                 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.   |
| <b>C628</b>                 | To record cash collected from a loss or a gain from the sale of foreclosed property.  |
| <b>C630</b>                 | To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.   |
| <b>C636</b>                 | To record the collection of sale proceeds from forfeited personal property sold.  |
| <b>C638</b>                 | To record the sale of forfeited property.   |
| <b>C640</b>                 | To record the proceeds from commodities sold.   |
| <b>C642</b>                 | To record a loss on the sale of commodities.  |
| <b>C644</b>                 | To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.  |
| <b>C646</b>                 | To record the sale or disposition of assets other than personal properties and investments.   |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>C647</b>                 | To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.   |
| <b>C648</b>                 | To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.  |
| <b>C650</b>                 | To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.   |
| <b>C702</b>                 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.  |
| <b>C704</b>                 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.  |
| <b>C706</b>                 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.   |
| <b>C708</b>                 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.   |
| <b>C731</b>                 | To record a lessee's full or partial lease termination by reducing the carrying values of the right-to-use lease asset/lease liability and recognizing a respective gain/loss for any differences.  |
| <b>C732</b>                 | To record a lessee's lease modification, when an amendment resulting in the modification is NOT reported as a separate lease, by remeasuring the lease liability and adjusting the lease asset. If the change reduces the carrying value of the lease asset to zero, any remaining amount should be reported as a gain. |
| <b>C733</b>                 | To record a lessor's full or partial lease termination by reducing the carrying values of the lease receivable and unearned revenue, and recognizing a respective gain/loss for any differences.  |
| <b>C750</b>                 | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).  |
| <b>C751</b>                 | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).  |
| <b>C752</b>                 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).                               |
| <b>C753</b>                 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).                                 |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>C754</b>                 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| <b>C755</b>                 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).   |
| <b>C780</b>                 | To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.   |
| <b>C784</b>                 | To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.   |
| <b>D102</b>                 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.   |
| <b>D103</b>                 | To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.   |
| <b>D104</b>                 | To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.  |
| <b>D105</b>                 | To record the reinstatement of a prior-year unpaid undelivered order where a collection of a refund (i.e., prepayment) results in a downward adjustment of a prior-year paid obligation.  |
| <b>D106</b>                 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.   |
| <b>D107</b>                 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.   |
| <b>D108</b>                 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).  |
| <b>D109</b>                 | To record the reinstatement of a prior-year unpaid delivered order where a collection of a refund results in a downward adjustment of a prior-year paid obligation.   |
| <b>D110</b>                 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.   |
| <b>D111</b>                 | To record the reinstatement of a prior-year unpaid order where a collection of a refund results in a downward adjustment of a prior-year paid obligation where previously anticipated.  |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>D112</b>                 | To record a reclassification of unfunded liability to funded liability in the financing account.   |
| <b>D113</b>                 | To record the reclassification reestimated subsidy expense from unfunded to funded.  |
| <b>D114</b>                 | 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).  |
| <b>D120</b>                 | To record a downward adjustment to unpaid prior-year undelivered orders.   |
| <b>D122</b>                 | To record an upward adjustment to prepaid/advanced prior-year undelivered orders.  |
| <b>D126</b>                 | To record an upward adjustment to prior-year paid delivered orders.  |
| <b>D128</b>                 | To record a downward adjustment to prior-year paid delivered orders with no refund collected.  |
| <b>D130</b>                 | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.  |
| <b>D134</b>                 | 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.   |
| <b>D136</b>                 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.  |
| <b>D137</b>                 | To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.  |
| <b>D138</b>                 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.  |
| <b>D140</b>                 | 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).   |
| <b>D141</b>                 | To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).   |
| <b>D142</b>                 | 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).  |
| <b>D144</b>                 | To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS.) |
| <b>D145</b>                 | 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.  |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>D146</b>                 | To record an accrual of downward reestimate for loan subsidies in the program fund.  |
| <b>D147</b>                 | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.  |
| <b>D148</b>                 | To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.   |
| <b>D149</b>                 | To record negative subsidy disbursement in the financing fund.   |
| <b>D150</b>                 | To adjust program fund for negative subsidy disbursement from the financing fund.  |
| <b>D302</b>                 | To record appropriations used for a prior period that was a result of a change in accounting principle.  |
| <b>D304</b>                 | To record appropriations used for a prior period that was a result of a correction of an error.  |
| <b>D306</b>                 | To record a prior-period adjustment that reduces the value of a prior-year asset.  |
| <b>D308</b>                 | To record a prior-period adjustment that reduces the value of a liability.   |
| <b>D310</b>                 | To record a prior-period adjustment that increases the value of a prior-year asset.  |
| <b>D312</b>                 | To record a prior-period adjustment that increases the value of a prior-year liability.  |
| <b>D402</b>                 | 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). |
| <b>D404</b>                 | To record the estimated allowance for bad debts related to non-credit-reform receivables.  |
| <b>D405</b>                 | 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.   |
| <b>D406</b>                 | To record the write-off of penalties and fines receivable.   |
| <b>D407</b>                 | To record the write-off of administrative fees receivable.   |
| <b>D408</b>                 | To record the write-off of accounts receivable.  |
| <b>D410</b>                 | To record the write-off of taxes receivable.   |
| <b>D412</b>                 | To record the write-off of loans receivable for loans made before fiscal 1992.   |
| <b>D413</b>                 | To write-off loans receivable related to Troubled Assets Relief Program.   |
| <b>D414</b>                 | To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.  |
| <b>D415</b>                 | To record the write-off of interest receivable related to Troubled Asset Relief Program.   |
| <b>D416</b>                 | To record the write-off of interest receivable.  |
| <b>D418</b>                 | To record the write-off of assets other than investments.  |

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Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>D420</b>                 | 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.  |
| <b>D422</b>                 | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.                                       |
| <b>D424</b>                 | To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote. |
| <b>D426</b>                 | To record an adjustment to loans receivable based on acquired collateral property.   |
| <b>D428</b>                 | To record an adjustment for actual loss of inventory.  |
| <b>D430</b>                 | To record an adjustment for actual loss of forfeited property.   |
| <b>D432</b>                 | To record an adjustment for actual loss of commodities that was disposed but not sold.   |
| <b>D434</b>                 | To record assets purchased to store environmental waste from past operations at net book value of zero.  |
| <b>D436</b>                 | To record a refund of offsetting collections, other than advances, or special or trust funds that were collected in a prior year.  |
| <b>D437</b>                 | To record a refund of offsetting collections, other than advances, that were collected in the current year.  |
| <b>D438</b>                 | To record a refund of trust or special fund receipts that was received in a current year.  |
| <b>D440</b>                 | To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.   |
| <b>D442</b>                 | To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.  |
| <b>D502</b>                 | To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.  |
| <b>D503</b>                 | To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.   |
| <b>D504</b>                 | To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.  |
| <b>D506</b>                 | To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.  |
| <b>D507</b>                 | To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).   |
| <b>D508</b>                 | To record the reclassification of expended balances held back from contractors from accounts payable.  |

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| <b>TRANSACTION<br/>CODE</b> | <b><u>TRANSACTION DESCRIPTION</u></b>   |
|-----------------------------|---|
| <b>D510</b>                 | To record the transfer of construction-in-progress to capitalized assets or expenses.   |
| <b>D512</b>                 | To record the realization that contractor-developed software-in-development is in production.   |
| <b>D514</b>                 | To record the reclassification of expenses to asset accounts.   |
| <b>D516</b>                 | To record the raw materials used to produce goods.  |
| <b>D518</b>                 | To record the revaluation of foreclosed property.   |
| <b>D520</b>                 | To record completed inventory items.  |
| <b>D522</b>                 | To record the reclassification of inventory held for sale that meets management's criteria for future sale.   |
| <b>D523</b>                 | To record the reclassification of inventory when entity management identifies assets as Excess, Obsolete, and Unserviceable Inventory, and to record such inventory at its net realizable value. This entry also applies to subsequent adjustments to excess or obsolete inventory when the net realizable value is less than the book value.           |
| <b>D524</b>                 | To record damaged inventory items that need repair.   |
| <b>D526</b>                 | To record the turn-in of a broken part from operating materials and supplies held for repair.   |
| <b>D528</b>                 | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.   |
| <b>D530</b>                 | To record a repaired broken part that has been returned to stock as a serviceable item.   |
| <b>D532</b>                 | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.  |
| <b>D534</b>                 | To record damaged inventory, using the direct method, items that need repair.   |
| <b>D536</b>                 | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.   |
| <b>D538</b>                 | 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.   |
| <b>D540</b>                 | To record a gain when inventory or operating materials & supplies are revalued at the end of the period, using the latest acquisition method.   |
| <b>D542</b>                 | To record the reclassification of operating materials and supplies when entity management identifies assets as Excess, Obsolete, and Unserviceable OM&S, and to record such OM&S at its net realizable value. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| <b>D544</b>                 | To record the reclassification of operating materials and supplies that meet management's criteria for future use.  |
| <b>D545</b>                 | To record completed Operating Materials and Supplies items that were in development.  |

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| <b>TRANSACTION<br/>CODE</b> | <b><u>TRANSACTION DESCRIPTION</u></b>   |
|-----------------------------|---|
| <b>D546</b>                 | To reclassify excess or reserved assets to assets held for use.   |
| <b>D548</b>                 | 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.      |
| <b>D550</b>                 | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.   |
| <b>D552</b>                 | To reclassify stockpile materials authorized to be sold.  |
| <b>D554</b>                 | To record the forfeiture of a seized monetary instrument.   |
| <b>D555</b>                 | To record a removal of a seized monetary instrument.  |
| <b>D556</b>                 | To record the conversion to cash for a forfeited monetary instrument.   |
| <b>D558</b>                 | To record forfeited personal property placed into official use.   |
| <b>D560</b>                 | To record forfeited personal property placed into official use at the end of the year and not depreciated.  |
| <b>D562</b>                 | To record forfeited personal property authorized to be distributed/donated to another entity.   |
| <b>D564</b>                 | To record an adjustment to the net realizable value of commodities.   |
| <b>D566</b>                 | To record inventory that has been lost and deemed immaterial or to record a decrease to the standard cost for OM&S assets.  |
| <b>D568</b>                 | To record inventory that has been lost and deemed material.   |
| <b>D569</b>                 | To record inventory that has been found and deemed material.  |
| <b>D570</b>                 | 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. |
| <b>D571</b>                 | 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. |
| <b>D572</b>                 | To record a loss from the revaluation of foreign currency at the end of an accounting period.   |
| <b>D573</b>                 | To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.  |
| <b>D574</b>                 | To record a gain from the revaluation of foreign currency at the end of an accounting period.   |
| <b>D575</b>                 | To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.   |
| <b>D576</b>                 | 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.                   |

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| <b>TRANSACTION<br/>CODE</b> | <b><u>TRANSACTION DESCRIPTION</u></b>  |
|-----------------------------|--|
| <b>D578</b>                 | 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.  |
| <b>D579</b>                 | To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.  |
| <b>D580</b>                 | To record the interest accruals on loan guarantee liabilities and the present value of loans.  |
| <b>D581</b>                 | To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.  |
| <b>D582</b>                 | To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.  |
| <b>D583</b>                 | To record the reclassification of principal due from Unfunded Lease Liability to Lease Liability at the time budget authority is received for that principal.  |
| <b>D584</b>                 | 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.  |
| <b>D585</b>                 | 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.  |
| <b>D586</b>                 | To reclassify tax revenue from accrued to collected.   |
| <b>D588</b>                 | To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.   |
| <b>D589</b>                 | 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. |
| <b>D591</b>                 | To record the monetization of SDR certificates.  |
| <b>D592</b>                 | To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.   |
| <b>D594</b>                 | To record fair value (unrealized loss) of Exchange Stabilization Fund investments.   |
| <b>D595</b>                 | To record allocations on Special Drawing Rights.   |
| <b>D600</b>                 | To record the reclassification of Exchange Stabilization Fund investment.  |
| <b>D601</b>                 | To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.  |
| <b>D602</b>                 | To record an IMF Quota increase due to a new agreement for Special Drawing Rights.   |
| <b>D603</b>                 | To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.   |
| <b>D604</b>                 | To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.  |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>D606</b>                 | To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.  |
| <b>D608</b>                 | To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.   |
| <b>D610</b>                 | To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.   |
| <b>D612</b>                 | To record SDR interest and charges accrual with a net effect of an unrealized gain.   |
| <b>D614</b>                 | To record SDR interest and charges accrual with a net effect of an unrealized loss.   |
| <b>D616</b>                 | To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.   |
| <b>D618</b>                 | To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted downward due to the rate variance at the time of disbursement.   |
| <b>D622</b>                 | To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.  |
| <b>D624</b>                 | To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation. |
| <b>D626</b>                 | To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted upward due to the rate variance at the time of disbursement.   |
| <b>E102</b>                 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.  |
| <b>E104</b>                 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.   |
| <b>E106</b>                 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.   |
| <b>E108</b>                 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.  |
| <b>E109</b>                 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.  |
| <b>E110</b>                 | To record an adjustment for under-applied overhead deemed immaterial.   |
| <b>E112</b>                 | To record an adjustment for over-applied overhead deemed immaterial.  |
| <b>E113</b>                 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.   |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>E114</b>                 | To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)  |
| <b>E115</b>                 | To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.   |
| <b>E116</b>                 | To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)   |
| <b>E117</b>                 | 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. |
| <b>E118</b>                 | To record amortization of subsidy for loans.   |
| <b>E119</b>                 | 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.  |
| <b>E120</b>                 | To record depreciation, amortization, and depletion expense on assets other than investments.  |
| <b>E121</b>                 | To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.   |
| <b>E122</b>                 | To record accrued and compounded interest on the liability of loan guarantees.   |
| <b>E124</b>                 | To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.   |
| <b>E126</b>                 | To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.  |
| <b>E127</b>                 | To record a Lessee's amortization of the right-to-use lease asset, per SFFAS 54, Par. 50.  |
| <b>E204</b>                 | To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.   |
| <b>E205</b>                 | To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.  |
| <b>E402</b>                 | To record the imputed costs and related imputed financing sources.   |
| <b>E404</b>                 | To record the application of overhead expenses to work-in-process.   |
| <b>E406</b>                 | To record inventory used for operations.   |
| <b>E408</b>                 | To record cost of goods sold.  |
| <b>E410</b>                 | To record the estimated repair costs for an item using the allowance method.   |
| <b>E412</b>                 | To record actual repair costs using the direct method.   |
| <b>E414</b>                 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.  |

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| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>E416</b>                 | To record stockpile materials issued for use under the consumption method.  |
| <b>E418</b>                 | To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.   |
| <b>E502</b>                 | To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities. |
| <b>E504</b>                 | To record distributed personal property.  |
| <b>E506</b>                 | To record a commodity transferred to another federal agency.  |
| <b>E508</b>                 | To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.  |
| <b>E509</b>                 | To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.  |
| <b>E510</b>                 | To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.   |
| <b>E512</b>                 | To record the transfer-out of investments to other federal entities without reimbursement.  |
| <b>E514</b>                 | To record the transfer-out of accounts payable and other liabilities to other federal entities without reimbursement.   |
| <b>E516</b>                 | To record a capital transfer receivable in a General Fund Receipt Account.  |
| <b>E602</b>                 | To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.  |
| <b>E604</b>                 | To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.   |
| <b>E606</b>                 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.  |
| <b>E608</b>                 | To record the transfer-in of investments from others without reimbursement.   |
| <b>E610</b>                 | To record the transfer-in of accounts payable from others without reimbursement.  |
| <b>F104</b>                 | To record adjustments for anticipated non-expenditure transfers not realized.   |
| <b>F106</b>                 | To record the reductions of resources to match obligations in permanent indefinite funds.   |
| <b>F107</b>                 | To record an increase of resources to match obligations in permanent indefinite funds.  |
| <b>F108</b>                 | To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.          |
| <b>F109</b>                 | To record the removal of unfilled customer orders without advance in excess of obligations.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

| <b><u>CODE</u></b> | <b><u>TRANSACTION DESCRIPTION</u></b>  |
|--------------------|--|
| <b>F110</b>        | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations in the same year.  |
| <b>F111</b>        | To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.   |
| <b>F112</b>        | To record adjustments for anticipated resources not realized.  |
| <b>F113</b>        | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.   |
| <b>F114</b>        | To record adjustments for anticipated reductions not realized.   |
| <b>F116</b>        | To record adjustments for resources realized in excess of those anticipated.   |
| <b>F118</b>        | To record adjustments for reductions to resources in excess of those anticipated.  |
| <b>F119</b>        | To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.  |
| <b>F120</b>        | To record the cancellation of expired authority and withdraw funds.  |
| <b>F121</b>        | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization. |
| <b>F122</b>        | To record the cancellation of authority not previously expired and to withdraw funds.  |
| <b>F123</b>        | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.  |
| <b>F124</b>        | To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.   |
| <b>F125</b>        | To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.   |
| <b>F126</b>        | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.                          |
| <b>F127</b>        | To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.  |
| <b>F128</b>        | To record the cancellation of a valid obligation and account payable in the "canceling appropriation."   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>F129</b>                 | To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.                  |
| <b>F130</b>                 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation.   |
| <b>F132</b>                 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |
| <b>F134</b>                 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations. |
| <b>F144</b>                 | To record the cancellation of a receivable for reimbursable activity.  |
| <b>F146</b>                 | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.  |
| <b>F147</b>                 | To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.   |
| <b>F148</b>                 | To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.                              |
| <b>F155</b>                 | To record the pre-closing of the 445000 created in a discretionary account through entries associated with Adjustments for Changes in Prior-Year allocations of Budgetary Resources.   |
| <b>F301</b>                 | To reclassify the balance of partially canceled authority to memorandum accounts.  |
| <b>F302</b>                 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds.   |
| <b>F303</b>                 | To record the closing of Uncollected Subsidy from Program Account - Transferred.   |
| <b>F304</b>                 | To record the closing of fiscal year contract authority.   |
| <b>F305</b>                 | To record the closing of appropriations to liquidate contract authority - transferred.   |
| <b>F306</b>                 | To record the closing of fiscal year borrowing authority.  |
| <b>F308</b>                 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.  |
| <b>F309</b>                 | To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>F310</b>                 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.  |
| <b>F311</b>                 | To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000. |
| <b>F312</b>                 | To record the closing of unobligated balances to expiring authority.  |
| <b>F314</b>                 | To record the closing of paid delivered orders to total actual resources.   |
| <b>F316</b>                 | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.  |
| <b>F317</b>                 | To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.   |
| <b>F318</b>                 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.  |
| <b>F319</b>                 | To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.   |
| <b>F320</b>                 | To record the closing of upward adjustments to delivered orders - obligations, paid.  |
| <b>F322</b>                 | To record the closing of downward adjustments to delivered orders - obligations, paid.  |
| <b>F324</b>                 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.  |
| <b>F325</b>                 | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.  |
| <b>F326</b>                 | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.   |
| <b>F328</b>                 | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.   |
| <b>F330</b>                 | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.  |
| <b>F331</b>                 | To record the closing of prior-year reinstated delivered orders - obligations, unpaid to undelivered orders - obligations, unpaid.  |
| <b>F332</b>                 | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.  |
| <b>F333</b>                 | To record the closing of Reinstated Undelivered Orders - Obligations, Unpaid to undelivered orders - obligations, unpaid.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>   |
|-----------------------------|--|
| <b>F334</b>                 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.   |
| <b>F335</b>                 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account - For General Fund Accounts only.  |
| <b>F336</b>                 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.  |
| <b>F338</b>                 | To record the closing of gains and miscellaneous items into cumulative results of operations.  |
| <b>F340</b>                 | To record the closing of losses and miscellaneous items into cumulative results of operations.   |
| <b>F342</b>                 | To record closing of fiscal-year activity to unexpended appropriations.  |
| <b>F344</b>                 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.  |
| <b>F346</b>                 | To record the closing of apportioned authority of guaranteed loan level into unused authority.   |
| <b>F348</b>                 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.  |
| <b>F350</b>                 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.  |
| <b>F352</b>                 | To record the closing of all unused guaranteed loan authority no longer available for use.   |
| <b>F354</b>                 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| <b>F356</b>                 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| <b>F358</b>                 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.   |
| <b>F359</b>                 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.   |
| <b>F360</b>                 | To reclassify a temporary reduction/cancellation at year-end.  |
| <b>F362</b>                 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.  |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b><u>TRANSACTION DESCRIPTION</u></b>  |
|-----------------------------|--|
| <b>F364</b>                 | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| <b>F366</b>                 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.        |
| <b>F368</b>                 | To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).   |
| <b>F369</b>                 | To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.                                  |
| <b>F370</b>                 | To record the closing of memorandum accounts for purchases.  |
| <b>F372</b>                 | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.   |
| <b>F374</b>                 | To record the closing of USSGL account 408100 back to the original budgetary resource receivable.  |
| <b>F376</b>                 | To record the closing of USSGL account 408200 back to the original budgetary resource receivable.  |
| <b>F378</b>                 | To record the closing of USSGL account 408300 back to the original budgetary resource receivable.  |
| <b>F380</b>                 | To record the closing of USSGL account 423000 back to the original budgetary resource receivable.  |
| <b>F382</b>                 | To record the closing of USSGL account 423100 back to the original budgetary resource receivable.  |
| <b>F384</b>                 | To record the closing of USSGL account 423200 back to the original budgetary resource receivable.  |
| <b>F386</b>                 | To record the closing of USSGL account 423300 back to the original budgetary resource receivable.  |
| <b>F388</b>                 | To record the closing of USSGL account 423400 back to the original budgetary resource receivable.  |
| <b>F390</b>                 | To record the closing of canceled authority for partial cancellations.   |
| <b>F391</b>                 | To close temporary sequester returned for cancellation.  |
| <b>F392</b>                 | To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.                       |
| <b>F393</b>                 | To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.                           |
| <b>F396</b>                 | To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

| <b>TRANSACTION<br/>CODE</b> | <b>TRANSACTION DESCRIPTION</b>  |
|-----------------------------|---|
| <b>F397</b>                 | To record the closing of USSGL account 416612 back to USSGL account 416600.   |
| <b>F398</b>                 | To record the closing of USSGL account 417112 back to USSGL account 417100.   |
| <b>F399</b>                 | To record the closing of USSGL account 417212 back to USSGL account 417200.   |
| <b>G102</b>                 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.                          |
| <b>G104</b>                 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.                      |
| <b>G106</b>                 | To record the binding contracts entered into by private lenders.  |
| <b>G108</b>                 | To record the disbursement of a loan.   |
| <b>G110</b>                 | To record principal reduction due to repayment, default, or adjustment.   |
| <b>G120</b>                 | To record activity for current-year purchases of property, plant, and equipment.  |
| <b>G122</b>                 | To record activity for current-year purchases of inventory and related property.  |
| <b>G124</b>                 | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122.) |
| <b>H100</b>                 | To record equity contributions to increase fiduciary net assets.  |
| <b>H200</b>                 | To record equity withdrawals or distributions of fiduciary net assets.  |
| <b>H300</b>                 | To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.  |
| <b>H301</b>                 | To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.   |
| <b>H310</b>                 | To close equity contributions to fiduciary net assets.  |
| <b>H312</b>                 | To close equity withdrawals or disbursements to fiduciary net assets.   |
| <b>H400</b>                 | To record warrant for Quota increase in the International Monetary Fund assets.   |
| <b>H402</b>                 | To record the present value payment in the International Monetary Fund.   |
| <b>H406</b>                 | To record a Maintenance of Value Adjustment (increase), International Monetary Fund.  |
| <b>H410</b>                 | To record an increase of the Letter of Credit for the International Monetary Fund.  |
| <b>H412</b>                 | To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.   |
| <b>H420</b>                 | To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.  |
| <b>H422</b>                 | To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.   |

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

| <b><u>CODE</u></b> | <b><u>TRANSACTION DESCRIPTION</u></b>   |
|--------------------|---|
| <b>H424</b>        | To record a decrease for the maintenance of value adjustment and transfer the excess.                                   |
| <b>H426</b>        | To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.                      |
| <b>H428</b>        | To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation. |
| <b>H430</b>        | To record payment vouchers.   |
| <b>H432</b>        | To record a decrease to the Reserve Position.   |
| <b>H434</b>        | To record a decrease in Currency.   |
| <b>H436</b>        | To record a decrease in the Quota due to CVA.   |
| <b>H438</b>        | To record a gain in the Quota.  |
| <b>H440</b>        | To record a loss in the Quota.  |
| <b>H442</b>        | To record the issuance of a new loan to International Monetary Fund.  |
| <b>H444</b>        | To record the repayment on the loan.  |
| <b>H446</b>        | To record in the FX rate change for loans (decrease in allowance/gain.)   |
| <b>H448</b>        | To record warrant for FX rate change.   |
| <b>H449</b>        | To record in the FX rate change for loans (increase in allowance/loss.)   |
| <b>H450</b>        | To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.                             |
| <b>H480</b>        | To record the consolidation of actual net-funded resources and reductions for withdrawn funds.                          |

**U.S. Standard General Ledger  
Account Transaction Postings**

| Account Number and Title: |        |        |      | 101000 | Fund Balance With Treasury |      |        |        |        |
|---------------------------|--------|--------|------|--------|----------------------------|------|--------|--------|--------|
| Debit                     |        |        |      |        | Credit                     |      |        |        |        |
| A104                      | A410   | B123   | C146 | C615   | A112                       | A432 | B105   | B136   | D149AP |
| A105                      | A418   | B125   | C149 | C616   | A132                       | A434 | B106   | B137   | D306   |
| A110                      | A420   | B127   | C151 | C618   | A133                       | A440 | B107   | B137AP | D436   |
| A133AP                    | A436   | B135   | C153 | C619   | A134                       | A442 | B108   | B138   | D437   |
| A147                      | A438   | B150R  | C154 | C621   | A135AP                     | A452 | B109   | B139   | D438   |
| A155                      | A444   | B602   | C155 | C622   | A136                       | A464 | B110   | B143   | D502   |
| A156                      | A446   | C103   | C156 | C624   | A141                       | A466 | B111   | B150   | D506   |
| A157                      | A448   | C106   | C158 | C626   | A144                       | A469 | B112   | B160   | D507   |
| A168                      | A450   | C107   | C171 | C628   | A145                       | A476 | B113   | B160AP | D622   |
| A170                      | A460   | C108   | C172 | C630   | A146                       | A477 | B114   | B162   | E509   |
| A171                      | A462   | C109   | C176 | C636   | A160                       | A478 | B115   | B162AP | F106   |
| A175                      | A467   | C111   | C182 | C638   | A169                       | A484 | B116   | B163   | F108   |
| A181                      | A472   | C112   | C185 | C640   | A180                       | A486 | B118   | B163AP | F110   |
| A184                      | A474   | C114   | C186 | C646   | A183                       | A488 | B119   | B165   | F119   |
| A185                      | A475   | C116   | C188 | C647   | A185AP                     | A490 | B120   | B166   | F120   |
| A186                      | A480   | C117   | C189 | C702   | A189                       | A491 | B121   | B202   | F121   |
| A188                      | A482   | C120   | C190 | C704   | A207                       | A492 | B121AP | B308   | F122   |
| A189AP                    | A492R  | C121   | C196 | C706   | A210                       | A504 | B122   | C149AP | F124   |
| A195                      | A493   | C122   | C200 | C708   | A217AP                     | A512 | B124   | C151AP | F127   |
| A198                      | A502   | C123   | C202 | D108   | A218                       | A513 | B124AP | C153AP | F128AP |
| A199AP                    | A503   | C124   | C204 | D308AP | A218AP                     | A514 | B126   | C163   | F146   |
| A200                      | A506   | C125   | C413 | D310   | A222AP                     | A518 | B126AP | C406   | F148   |
| A201                      | A508   | C128   | C452 | D504   | A223                       | A526 | B128   | C408   | F311   |
| A202                      | A510   | C130   | C453 | F107   | A223AP                     | A530 | B128AP | C432   | H200   |
| A203                      | A511   | C132   | C454 | F108R  | A224                       | A538 | B129   | C452AP | H412   |
| A209                      | A522   | C134   | C602 | H100   | A404                       | A542 | B130   | C456   | H420   |
| A212                      | A524   | C135   | C603 | H400   | A406                       | A546 | B131   | C457   | H424   |
| A217                      | A528   | C136   | C604 | H406   | A412                       | A712 | B132   | C458   | H428   |
| A217AP                    | A530R  | C137   | C605 | H422   | A414                       | B102 | B132AP | C780   | H430   |
| A218AP                    | A531   | C138   | C606 | H426   | A417                       | B103 | B133   | D122   | H442   |
| A220                      | A536   | C139   | C607 | H444   | A430                       | B104 | B135AP | D126   |        |
| A222                      | A540   | C140   | C608 | H448   |                            |      |        |        |        |
| A222AP                    | A544   | C141   | C610 |        |                            |      |        |        |        |
| A223AP                    | A704   | C141AP | C611 |        |                            |      |        |        |        |
| A225                      | A708   | C143   | C612 |        |                            |      |        |        |        |
| A408                      | B121AP | C145   | C614 |        |                            |      |        |        |        |

R = The USSGL transaction mentions 'Reverse' in the Comment.

AP = The USSGL transaction mentions 'Also Post' in the Comment.

**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>109000</b> | <b>Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| A196AP                    | A197 | A215 | A224          | A226  | A198          | A214 | A227 |  |  |
|                           |      |      |               |   | A199AP        | A225 | F311 |  |  |

|                           |      |      |               |                                |               |      |      |      |  |
|---------------------------|------|------|---------------|--------------------------------|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>111000</b> | <b>Undeposited Collections</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |                                | <b>Credit</b> |      |      |      |  |
| C144                      | C169 | C174 | D310          | D556                           | C144R         | C171 | C176 | D306 |  |

|                           |      |  |               |                      |               |      |  |  |  |
|---------------------------|------|--|---------------|----------------------|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>112000</b> | <b>Imprest Funds</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |                      | <b>Credit</b> |      |  |  |  |
| D310                      | D502 |  |               |                      | D306          | D504 |  |  |  |

|                           |  |  |               |                              |               |      |  |  |  |
|---------------------------|--|--|---------------|------------------------------|---------------|------|--|--|--|
| Account Number and Title: |  |  | <b>112500</b> | <b>U.S. Debit Card Funds</b> |               |      |  |  |  |
| <b>Debit</b>              |  |  |               |                              | <b>Credit</b> |      |  |  |  |
| D502                      |  |  |               |                              | B309          | B606 |  |  |  |

|                           |      |      |               |   |               |      |      |      |      |
|---------------------------|------|------|---------------|---|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>113000</b> | <b>Funds Held Outside of Treasury - Budgetary</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |      |
| A250                      | C750 | C753 | D310          |   | B150R         | B152 | B154 | D306 | H200 |
| A251                      | C751 | C754 | H100          |   |               |      |      |      |      |
| B150                      | C752 | C755 |               |   |               |      |      |      |      |

|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>113500</b> | <b>Funds Held Outside of Treasury - Non-Budgetary</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| C108                      | C150 | H100 |               |   | D506          | H200 |  |  |  |

|                           |      |  |               |   |               |  |  |  |  |
|---------------------------|------|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |      |  | <b>113510</b> | <b>Restricted Cash Held Outside of Treasury - Non-Budgetary</b> |               |  |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |  |  |  |  |
| C108                      | C150 |  |               |   | D506          |  |  |  |  |

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|                           |      |      |               |                   |               |      |      |      |  |
|---------------------------|------|------|---------------|-------------------|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>119000</b> | <b>Other Cash</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |                   | <b>Credit</b> |      |      |      |  |
| C108                      | C150 | D310 | H100          |                   | B140          | D306 | D506 | H200 |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>119090</b> | <b>Other Cash - International Monetary Fund</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
|                           |  |  |               |   | H434          |  |  |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>119305</b> | <b>International Monetary Fund - Letter of Credit</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| H412                      | H430 |  |               |   | H410          | H450 |  |  |  |

|                           |      |  |               |   |               |  |  |  |  |
|---------------------------|------|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |      |  | <b>119306</b> | <b>International Monetary Fund - Receivable/Payable Currency Valuation Adjustment</b> |               |  |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |  |  |  |  |
| H436                      | H450 |  |               |   | H402          |  |  |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>119307</b> | <b>International Monetary Fund - Dollar Deposits With the IMF</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| H434                      |  |  |               |   |               |  |  |  |  |

|                           |      |      |               |  |               |      |      |  |  |
|---------------------------|------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>119309</b> | <b>International Monetary Fund - Currency Holdings</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |  |  |
| H410                      | H432 | H438 |               |  | H412          | H436 | H440 |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>119333</b> | <b>International Monetary Fund - Reserve Position</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| H412                      |  |  |               |   | H432          |  |  |  |  |

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|                           |      |               |  |  |               |      |      |      |      |
|---------------------------|------|---------------|--|--|---------------|------|------|------|------|
| Account Number and Title: |      | <b>119400</b> | <b>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</b> |  |               |      |      |      |      |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |      |      |
| B141                      | C150 | D595          | D616   |  | B446          | D306 | D602 | D606 | H200 |
| C119                      | D310 | D604          | H100   |  |               |      |      |      |      |

|                           |      |               |                              |  |               |      |  |  |  |
|---------------------------|------|---------------|------------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>119500</b> | <b>Other Monetary Assets</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |                              |  | <b>Credit</b> |      |  |  |  |
| C150                      | D310 | H100          |                              |  | D306          | H200 |  |  |  |

|                           |      |               |                         |      |               |      |       |      |  |
|---------------------------|------|---------------|-------------------------|------|---------------|------|-------|------|--|
| Account Number and Title: |      | <b>120000</b> | <b>Foreign Currency</b> |      |               |      |       |      |  |
| <b>Debit</b>              |      |               |                         |      | <b>Credit</b> |      |       |      |  |
| B140                      | C194 | D574          | D579                    | H100 | B142          | D306 | D576  | D600 |  |
| C192                      | D310 | D578          | D603                    |      | C440          | D572 | D579R | H200 |  |

|                           |      |               |   |      |               |      |      |  |  |
|---------------------------|------|---------------|---|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>120500</b> | <b>Foreign Currency Denominated Equivalent Assets</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |      | <b>Credit</b> |      |      |  |  |
| B144                      | C115 | C157          | D575  | D600 | B146          | C126 | D573 |  |  |

|                           |      |               |                                    |      |               |      |  |  |  |
|---------------------------|------|---------------|------------------------------------|------|---------------|------|--|--|--|
| Account Number and Title: |      | <b>120900</b> | <b>Uninvested Foreign Currency</b> |      |               |      |  |  |  |
| <b>Debit</b>              |      |               |                                    |      | <b>Credit</b> |      |  |  |  |
| C113                      | C126 | C127          | C600                               | C601 | B144          | B153 |  |  |  |

|                           |      |               |  |  |               |      |      |  |  |
|---------------------------|------|---------------|--|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>123000</b> | <b>Foreign Currency Held Outside Of Treasury - Budgetary</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |  |  |
| B150                      | D310 |               |  |  | B150R         | B154 | D306 |  |  |

|                           |      |               |  |  |               |  |  |  |  |
|---------------------------|------|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>123500</b> | <b>Foreign Currency Held Outside Of Treasury - Non-Budgetary</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |  |  |  |  |
| C108                      | C150 |               |  |  | D506          |  |  |  |  |

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| Account Number and Title: |        |      | 131000 |        | Accounts Receivable |      |        |      |      |
|---------------------------|--------|------|--------|--------|---------------------|------|--------|------|------|
| Debit                     |        |      |        |        | Credit              |      |        |      |      |
| A489                      | C403   | C420 | C610   | D437   | A195                | C130 | C141AP | C413 | F144 |
| A498                      | C404AP | C422 | C644   | D578   | A499                | C136 | C143   | C647 | H200 |
| A543                      | C406   | C425 | C648   | E604   | A502                | C137 | C146   | D306 |      |
| A714                      | C412   | C428 | C650   | F144AP | A541                | C138 | C178   | D408 |      |
| B104AP                    | C414   | C430 | D128   | H100   | C106                | C139 | C186   | D576 |      |
| B108AP                    | C415   | C438 | D130   |        | C109                | C140 | C194   | E508 |      |
| C402                      | C416   | C440 | D310   |        |                     |      |        |      |      |

|                           |       |      |        |  |   |      |      |      |  |
|---------------------------|-------|------|--------|--|---|------|------|------|--|
| Account Number and Title: |       |      | 131900 |  | Allowance for Loss on Accounts Receivable |      |      |      |  |
| Debit                     |       |      |        |  | Credit                                    |      |      |      |  |
| D306                      | D402R | D408 | E508   |  | D310                                      | D404 | D420 | E604 |  |
|                           |       |      |        |  | D402                                      | D405 | D424 |      |  |

|                           |      |      |        |      |  |      |      |  |  |
|---------------------------|------|------|--------|------|--|------|------|--|--|
| Account Number and Title: |      |      | 132000 |      | Funded Employment Benefit Contributions Receivable |      |      |  |  |
| Debit                     |      |      |        |      | Credit   |      |      |  |  |
| A715                      | C420 | D310 | E604   | H100 | A195   | C185 | E508 |  |  |
| C416                      | C422 | D437 | F144AP |      | C109   | D306 | H200 |  |  |

|                           |  |  |  |        |  |  |  |  |  |  |
|---------------------------|--|--|--|--------|--|--|--|--|--|--|
| Account Number and Title: |  |  |  | 132100 | Unfunded FECA Benefit Contributions Receivable |  |  |  |  |  |
| Debit                     |  |  |  |        | Credit   |  |  |  |  |  |
| C421                      |  |  |  |        |  |  |  |  |  |  |

|                           |        |      |      |        |                  |      |      |      |      |
|---------------------------|--------|------|------|--------|------------------|------|------|------|------|
| Account Number and Title: |        |      |      | 132500 | Taxes Receivable |      |      |      |      |
| Debit                     |        |      |      |        | Credit           |      |      |      |      |
| C402                      | C404AP | C422 | D310 | E604   | C141AP           | C143 | D306 | D410 | E508 |

|                           |       |      |        |  |        |      |      |      |      |
|---------------------------|-------|------|--------|--|--------|------|------|------|------|
| Account Number and Title: |       |      | 132900 | Allowance for Loss on Taxes Receivable |        |      |      |      |      |
| Debit                     |       |      |        |  | Credit |      |      |      |      |
| D306                      | D402R | D410 | E508   |  | D310   | D402 | D404 | D424 | E604 |

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|                           |      |      |      |               |  |      |      |      |        |
|---------------------------|------|------|------|---------------|--|------|------|------|--------|
| Account Number and Title: |      |      |      | <b>133000</b> | <b>Receivable for Transfers of Currently Invested Balances</b> |      |      |      |        |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>  |      |      |      |        |
| A161                      | A177 | A516 | D310 |               | A135AP   | A181 | A442 | A524 | F123AP |
| A173                      | A416 | A532 | E604 |               | A157   | A420 | A452 | A536 |        |
|                           |      |      |      |               | A165   | A422 | A518 | D306 |        |
|                           |      |      |      |               | A175   | A440 | A519 | E508 |        |

|                           |      |      |      |               |   |      |       |      |  |
|---------------------------|------|------|------|---------------|---|------|-------|------|--|
| Account Number and Title: |      |      |      | <b>133500</b> | <b>Expenditure Transfers Receivable</b> |      |       |      |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                           |      |       |      |  |
| A458                      | A498 | D144 | E604 |               | A456                                    | A502 | D144R | E508 |  |
| A489                      | A543 | D310 |      |               | A499                                    | A541 | D306  |      |  |

|                           |      |        |        |               |   |        |      |      |      |
|---------------------------|------|--------|--------|---------------|---|--------|------|------|------|
| Account Number and Title: |      |        |        | <b>134000</b> | <b>Interest Receivable - Not Otherwise Classified</b> |        |      |      |      |
| <b>Debit</b>              |      |        |        |               | <b>Credit</b>   |        |      |      |      |
| C402                      | C420 | C437AP | E604   |               | A195  | C109   | C143 | C162 | D416 |
| C404AP                    | C422 | D310   | F144AP |               | A250  | C140   | C146 | C163 | E508 |
| C416                      | C435 | D437   | H100   |               | A251  | C141AP | C161 | D306 | H200 |

|                           |      |        |      |               |                                    |        |      |      |      |
|---------------------------|------|--------|------|---------------|------------------------------------|--------|------|------|------|
| Account Number and Title: |      |        |      | <b>134100</b> | <b>Interest Receivable - Loans</b> |        |      |      |      |
| <b>Debit</b>              |      |        |      |               | <b>Credit</b>                      |        |      |      |      |
| B104AP                    | C416 | C428   | D310 | F144AP        | A195                               | C140   | C161 | C444 | D416 |
| C402                      | C420 | C435   | D437 | H100          | A250                               | C141AP | C162 | C614 | D426 |
| C404AP                    | C422 | C437AP | E604 |               | A251                               | C143   | C163 | D306 | E508 |
|                           |      |        |      |               | C109                               | C146   | C409 | D414 | H200 |

|                           |        |      |      |               |  |        |       |      |      |
|---------------------------|--------|------|------|---------------|--|--------|-------|------|------|
| Account Number and Title: |        |      |      | <b>134200</b> | <b>Interest Receivable - Investments</b> |        |       |      |      |
| <b>Debit</b>              |        |      |      |               | <b>Credit</b>                            |        |       |      |      |
| B124AP                    | B153   | C416 | C423 | D437          | A195                                     | C126   | C146  | C454 | D416 |
| B126AP                    | B160AP | C417 | C450 | E604          | A250                                     | C127   | C156  | C455 | E508 |
| B128AP                    | B162AP | C418 | C456 | F144AP        | A251                                     | C140   | C417R | C600 | H200 |
| B129                      | B163AP | C419 | C457 | H100          | C109                                     | C141AP | C452  | C601 |      |
| B132AP                    | C402   | C420 | C458 |               | C113                                     | C143   | C453  | D306 |      |
| B133                      | C404AP | C422 | D310 |               |  |        |       |      |      |

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|                           |      |      |               |                                    |               |        |      |      |  |
|---------------------------|------|------|---------------|------------------------------------|---------------|--------|------|------|--|
| Account Number and Title: |      |      | <b>134300</b> | <b>Interest Receivable - Taxes</b> |               |        |      |      |  |
| <b>Debit</b>              |      |      |               |                                    | <b>Credit</b> |        |      |      |  |
| C402                      | C416 | C422 | D437          | F144AP                             | A195          | C109   | C143 | D416 |  |
| C404AP                    | C420 | D310 | E604          | H100                               | A250          | C140   | C146 | E508 |  |
|                           |      |      |               |                                    | A251          | C141AP | D306 | H200 |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>134400</b> | <b>Interest Receivable on Special Drawing Rights (SDR)</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| D612                      | D614 |  |               |  | C146          | D616 |  |  |  |

|                           |      |      |               |  |               |      |      |      |      |
|---------------------------|------|------|---------------|--|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>134500</b> | <b>Allowance for Loss on Interest Receivable - Loans</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |      |
| D306                      | D416 | D426 | E508          |  | D310          | D404 | D420 | D424 | E604 |

|                           |      |      |               |  |               |      |      |      |      |
|---------------------------|------|------|---------------|--|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>134600</b> | <b>Allowance for Loss on Interest Receivable - Investments</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |      |
| D306                      | D416 | E508 |               |  | D310          | D404 | D420 | D424 | E604 |

|                           |      |      |               |   |               |      |      |      |      |
|---------------------------|------|------|---------------|---|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>134700</b> | <b>Allowance for Loss on Interest Receivable - Not Otherwise Classified</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |      |
| D306                      | D416 | E508 |               |   | D310          | D404 | D420 | D424 | E604 |

|                           |      |      |               |  |               |      |      |      |      |
|---------------------------|------|------|---------------|--|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>134800</b> | <b>Allowance for Loss on Interest Receivable - Taxes</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |      |
| D306                      | D416 | E508 |               |  | D310          | D404 | D420 | D424 | E604 |

|                           |      |      |               |  |               |      |      |      |  |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>134900</b> | <b>Interest Receivable on Uninvested Funds</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |  |
| C402                      | C416 | C422 | F144AP        |  | A195          | C109 | C140 | C146 |  |
| C404AP                    | C420 | D437 |               |  |               |      |      |      |  |

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| Account Number and Title: |      |      | 135000 |  | Loans Receivable |      |      |      |      |
|---------------------------|------|------|--------|--|------------------|------|------|------|------|
| Debit                     |      |      |        |  | Credit           |      |      |      |      |
| B104AP                    | C409 | C432 | D437   |  | C109             | C161 | C180 | D412 | D442 |
| C152                      | C428 | C616 | E604   |  | C148             | C162 | C614 | D414 | E508 |
| C408                      | C431 | D310 | H100   |  | C149             | C163 | D306 | D426 | H200 |

|                           |  |  |  |        |  |  |  |  |  |  |
|---------------------------|--|--|--|--------|--|--|--|--|--|--|
| Account Number and Title: |  |  |  | 135090 | Loans Receivable - International Monetary Fund |  |  |  |  |  |
| Debit                     |  |  |  |        | Credit   |  |  |  |  |  |
| H442                      |  |  |  |        | H444   |  |  |  |  |  |

|                           |      |  |        |  |  |      |  |  |  |
|---------------------------|------|--|--------|--|--|------|--|--|--|
| Account Number and Title: |      |  | 135100 |  | Capitalized Loan Interest Receivable - Non-Credit Reform |      |  |  |  |
| Debit                     |      |  |        |  | Credit   |      |  |  |  |
| C444                      | H100 |  |        |  | C151   | H200 |  |  |  |

|                           |      |      |        |  |  |      |      |  |  |
|---------------------------|------|------|--------|--|--|------|------|--|--|
| Account Number and Title: |      |      | 135900 |  | Allowance for Loss on Loans Receivable |      |      |  |  |
| Debit                     |      |      |        |  | Credit                                 |      |      |  |  |
| C180                      | D306 | D412 | E508   |  | D310                                   | D404 | E604 |  |  |

|                           |      |  |        |  |  |  |  |  |  |
|---------------------------|------|--|--------|--|--|--|--|--|--|
| Account Number and Title: |      |  | 135990 |  | Allowance for Loss on Loans Receivable - International Monetary Fund |  |  |  |  |
| Debit                     |      |  |        |  | Credit   |  |  |  |  |
| H444                      | H446 |  |        |  | H449   |  |  |  |  |

|                           |      |      |        |        |   |        |      |      |      |
|---------------------------|------|------|--------|--------|---|--------|------|------|------|
| Account Number and Title: |      |      | 136000 |        | Penalties and Fines Receivable - Not Otherwise Classified |        |      |      |      |
| Debit                     |      |      |        |        | Credit  |        |      |      |      |
| C402                      | C416 | C422 | D437   | F144AP | A195  | C141AP | C146 | D406 | H200 |
| C404AP                    | C420 | D310 | E604   | H100   | C109  | C143   | D306 | E508 |      |

|                           |      |      |        |  |        |      |      |      |  |
|---------------------------|------|------|--------|--|--------|------|------|------|--|
| Account Number and Title: |      |      | 136100 | Penalties and Fines Receivable - Loans |        |      |      |      |  |
| Debit                     |      |      |        |  | Credit |      |      |      |  |
| C402                      | C416 | C422 | D437   | F144AP                                 | A195   | C146 | D406 | H200 |  |
| C404AP                    | C420 | D310 | E604   | H100                                   | C109   | D306 | E508 |      |  |

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|                           |      |      |               |   |               |        |      |      |      |
|---------------------------|------|------|---------------|---|---------------|--------|------|------|------|
| Account Number and Title: |      |      | <b>136300</b> | <b>Penalties and Fines Receivable - Taxes</b> |               |        |      |      |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |        |      |      |      |
| C402                      | C416 | C422 | D437          | F144AP  | A195          | C141AP | C146 | D406 | H200 |
| C404AP                    | C420 | D310 | E604          | H100  | C109          | C143   | D306 | E508 |      |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>136500</b> | <b>Allowance for Loss on Penalties and Fines Receivable - Loans</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D306                      | D406 | E508 |               |   | D310          | D420 | D424 | E604 |  |

|                           |      |      |               |  |               |      |      |      |  |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>136700</b> | <b>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |  |
| D306                      | D406 | E508 |               |  | D310          | D420 | D424 | E604 |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>136800</b> | <b>Allowance for Loss on Penalties and Fines Receivable - Taxes</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D306                      | D406 | E508 |               |   | D310          | D420 | D424 | E604 |  |

|                           |      |      |               |  |               |        |      |      |      |
|---------------------------|------|------|---------------|--|---------------|--------|------|------|------|
| Account Number and Title: |      |      | <b>137000</b> | <b>Administrative Fees Receivable - Not Otherwise Classified</b> |               |        |      |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |        |      |      |      |
| C402                      | C416 | C422 | D437          | F144AP   | A195          | C141AP | C146 | D407 | H200 |
| C404AP                    | C420 | D310 | E604          | H100   | C109          | C143   | D306 | E508 |      |

|                           |      |      |               |   |               |        |      |      |      |
|---------------------------|------|------|---------------|---|---------------|--------|------|------|------|
| Account Number and Title: |      |      | <b>137100</b> | <b>Administrative Fees Receivable - Loans</b> |               |        |      |      |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |        |      |      |      |
| B104AP                    | C416 | C428 | E604          |   | A195          | C141AP | C146 | D407 | H200 |
| C402                      | C420 | D310 | F144AP        |   | C109          | C143   | D306 | E508 |      |
| C404AP                    | C422 | D437 | H100          |   |               |        |      |      |      |

|                           |      |      |               |   |               |        |      |      |      |
|---------------------------|------|------|---------------|---|---------------|--------|------|------|------|
| Account Number and Title: |      |      | <b>137300</b> | <b>Administrative Fees Receivable - Taxes</b> |               |        |      |      |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |        |      |      |      |
| C402                      | C416 | C422 | D437          | F144AP  | A195          | C141AP | C146 | D407 | H200 |
| C404AP                    | C420 | D310 | E604          | H100  | C109          | C143   | D306 | E508 |      |

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|                           |      |      |               |  |               |        |      |      |  |
|---------------------------|------|------|---------------|--|---------------|--------|------|------|--|
| Account Number and Title: |      |      | <b>137400</b> | <b>Criminal Restitution Receivable</b> |               |        |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |        |      |      |  |
| C402                      | C420 | D310 | F144AP        |  | A195          | C141AP | C146 | D406 |  |
| C404AP                    | C422 | D437 |               |  | C109          | C143   | D306 |      |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>137500</b> | <b>Allowance for Loss on Administrative Fees Receivable - Loans</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D306                      | D407 | E508 |               |   | D310          | D420 | D424 | E604 |  |

|                           |      |      |               |  |               |      |      |      |  |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>137700</b> | <b>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |  |
| D306                      | D407 | E508 |               |  | D310          | D420 | D424 | E604 |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>137800</b> | <b>Allowance for Loss on Administrative Fees Receivable - Taxes</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D306                      | D407 | E508 |               |   | D310          | D420 | D424 | E604 |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>137900</b> | <b>Allowance for Loss on Criminal Restitution Receivable</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| D306                      | D406 |  |               |  | D310          | D404 |  |  |  |

|                           |      |      |               |  |               |      |      |      |      |
|---------------------------|------|------|---------------|--|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>138000</b> | <b>Loans Receivable - Troubled Assets Relief Program</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |      |
| C408                      | C433 | C446 | D310          | E604   | C107          | C153 | D306 | D413 | E508 |

|                           |      |        |               |   |               |      |      |      |  |
|---------------------------|------|--------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |        | <b>138100</b> | <b>Interest Receivable - Loans - Troubled Assets Relief Program</b> |               |      |      |      |  |
| <b>Debit</b>              |      |        |               |   | <b>Credit</b> |      |      |      |  |
| C420                      | C436 | E604   |               |   | C107          | C143 | D306 | E508 |  |
| C434                      | D310 | F144AP |               |   | C141AP        | C446 | D415 |      |  |

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|                           |      |        |  |               |  |      |      |  |  |
|---------------------------|------|--------|--|---------------|--|------|------|--|--|
| Account Number and Title: |      |        |  | <b>138400</b> | <b>Interest Receivable - Foreign Currency Denominated Assets</b> |      |      |  |  |
| <b>Debit</b>              |      |        |  |               | <b>Credit</b>  |      |      |  |  |
| B144                      | C420 | F144AP |  |               | C115   | C126 | C157 |  |  |

|                           |       |      |      |               |   |      |      |      |      |
|---------------------------|-------|------|------|---------------|---|------|------|------|------|
| Account Number and Title: |       |      |      | <b>138500</b> | <b>Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</b> |      |      |      |      |
| <b>Debit</b>              |       |      |      |               | <b>Credit</b>   |      |      |      |      |
| D306                      | D402R | D415 | E508 |               | C434  | D310 | D402 | D424 | E604 |

|                           |      |      |      |               |   |      |      |      |  |
|---------------------------|------|------|------|---------------|---|------|------|------|--|
| Account Number and Title: |      |      |      | <b>138900</b> | <b>Allowance for Subsidy - Loans - Troubled Assets Relief Program</b> |      |      |      |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>   |      |      |      |  |
| D306                      | D413 | E118 | E508 |               | C103  | C118 | C438 | E604 |  |
|                           |      |      |      |               | C107  | C433 | D310 |      |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>139000</b> | <b>Appropriated Dedicated Collections Receivable</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| A184                      |  |  |  |               |  |  |  |  |  |

|                           |        |      |      |               |                              |      |      |      |      |
|---------------------------|--------|------|------|---------------|------------------------------|------|------|------|------|
| Account Number and Title: |        |      |      | <b>139900</b> | <b>Allowance for Subsidy</b> |      |      |      |      |
| <b>Debit</b>              |        |      |      |               | <b>Credit</b>                |      |      |      |      |
| C163                      | D149   | D414 | E118 |               | A202AP                       | C103 | C163 | C428 | E604 |
| C612                      | D150AP | D437 | E508 |               | A204                         | C109 | C412 | C438 |      |
| D147                      | D306   | D580 |      |               | B104AP                       | C118 | C413 | D310 |      |

|                           |      |      |      |               |                                 |      |      |      |      |
|---------------------------|------|------|------|---------------|---------------------------------|------|------|------|------|
| Account Number and Title: |      |      |      | <b>141000</b> | <b>Advances and Prepayments</b> |      |      |      |      |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                   |      |      |      |      |
| A496                      | A550 | B309 | D122 | H100          | A494                            | A548 | B604 | C130 | D306 |
| A497                      | B308 | B410 | D310 |               | A495                            | B414 | C112 | D130 | H200 |

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|                           |      |        |               |  |               |      |        |      |      |
|---------------------------|------|--------|---------------|--|---------------|------|--------|------|------|
| Account Number and Title: |      |        | <b>151100</b> | <b>Operating Materials and Supplies Held for Use</b> |               |      |        |      |      |
| <b>Debit</b>              |      |        |               |  | <b>Credit</b> |      |        |      |      |
| B402                      | D106 | D310   | D545          | E602   | B108AP        | C646 | D306   | D544 | E602 |
| B406                      | D107 | D526AP | D546          | E606   | C132          | C648 | D308AP | D566 |      |
| B604                      | D126 | D530   | D566R         |  | C134          | D102 | D418   | D568 |      |
| C164                      | D134 | D540   | D569          |  | C414          | D108 | D540R  | E406 |      |
|                           |      |        |               |  | C644          | D110 | D542   | E510 |      |

|                           |      |      |               |  |               |      |        |      |  |
|---------------------------|------|------|---------------|--|---------------|------|--------|------|--|
| Account Number and Title: |      |      | <b>151200</b> | <b>Operating Materials and Supplies Held in Reserve for Future Use</b> |               |      |        |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |        |      |  |
| B402                      | D106 | D310 | D566R         |  | B108AP        | D102 | D308AP | D546 |  |
| B406                      | D107 | D540 | D569          |  | C132          | D108 | D418   | D566 |  |
| B604                      | D126 | D544 | E602          |  | C134          | D110 | D540R  | D568 |  |
| C164                      | D134 | D545 | E606          |  | C414          | D306 | D542   | E510 |  |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>151300</b> | <b>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| D310                      | D542 | E602 | E606          |   | C626          | D306 | D546 |  |  |
|                           |      |      |               |   | C644          | D418 | E510 |  |  |

|                           |      |      |               |   |               |       |      |  |  |
|---------------------------|------|------|---------------|---|---------------|-------|------|--|--|
| Account Number and Title: |      |      | <b>151400</b> | <b>Operating Materials and Supplies Held for Repair</b> |               |       |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |       |      |  |  |
| D310                      | D526 | D540 | E602          | E606  | D306          | D530  | D542 |  |  |
|                           |      |      |               |   | D526AP        | D540R | E510 |  |  |

|                           |      |      |               |  |               |      |        |      |      |
|---------------------------|------|------|---------------|--|---------------|------|--------|------|------|
| Account Number and Title: |      |      | <b>151600</b> | <b>Operating Materials and Supplies in Development</b> |               |      |        |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |        |      |      |
| B402                      | D106 | D134 | E602          |  | B108AP        | C644 | D108   | D418 | E602 |
| B406                      | D107 | D310 | E606          |  | C132          | C646 | D110   | D542 |      |
| B604                      | D126 | D514 |               |  | C134          | C648 | D306   | D545 |      |
|                           |      |      |               |  | C414          | D102 | D308AP | E510 |      |

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|                           |      |               |   |  |               |      |      |      |  |
|---------------------------|------|---------------|---|--|---------------|------|------|------|--|
| Account Number and Title: |      | <b>151900</b> | <b>Operating Materials and Supplies - Allowance</b> |  |               |      |      |      |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |      |  |
| C644                      | C648 | D528R         | E510  |  | D310          | D528 | D540 | E606 |  |
| C646                      | D306 | D540R         |   |  |               |      |      |      |  |

|                           |      |               |                                       |  |               |      |        |       |      |
|---------------------------|------|---------------|---------------------------------------|--|---------------|------|--------|-------|------|
| Account Number and Title: |      | <b>152100</b> | <b>Inventory Purchased for Resale</b> |  |               |      |        |       |      |
| <b>Debit</b>              |      |               |                                       |  | <b>Credit</b> |      |        |       |      |
| B402                      | D106 | D310          | D566R                                 |  | B108AP        | C646 | D306   | D523  | D568 |
| B406                      | D107 | D522R         | D569                                  |  | C132          | C648 | D308AP | D524  | E408 |
| B430                      | D126 | D524R         | E602                                  |  | C134          | D102 | D418   | D534  | E510 |
| B604                      | D134 | D540          | E606                                  |  | C414          | D108 | D428   | D540R | E602 |
|                           |      |               |                                       |  | C644          | D110 | D522   | D566  |      |

|                           |      |               |  |  |               |      |        |       |      |
|---------------------------|------|---------------|--|--|---------------|------|--------|-------|------|
| Account Number and Title: |      | <b>152200</b> | <b>Inventory Held in Reserve for Future Sale</b> |  |               |      |        |       |      |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |        |       |      |
| B402                      | D106 | D134          | E602   |  | B108AP        | C414 | D110   | D428  | E510 |
| B406                      | D107 | D310          | E606   |  | C132          | D102 | D306   | D522R |      |
| B604                      | D126 | D522          |  |  | C134          | D108 | D308AP | D523  |      |

|                           |      |               |                                  |      |               |       |       |      |  |
|---------------------------|------|---------------|----------------------------------|------|---------------|-------|-------|------|--|
| Account Number and Title: |      | <b>152300</b> | <b>Inventory Held for Repair</b> |      |               |       |       |      |  |
| <b>Debit</b>              |      |               |                                  |      | <b>Credit</b> |       |       |      |  |
| C430                      | D524 | D540          | E414                             | E606 | D306          | D523  | D536  | E510 |  |
| D310                      | D534 | E412          | E602                             |      | D428          | D524R | D540R |      |  |

|                           |      |               |  |  |               |      |      |  |  |
|---------------------------|------|---------------|--|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>152400</b> | <b>Inventory - Excess, Obsolete, and Unserviceable</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |  |  |
| D310                      | D523 | E602          | E606   |  | C626          | D306 | D428 |  |  |
|                           |      |               |  |  | C644          | D418 | E510 |  |  |

|                           |      |               |                                  |  |               |      |        |      |      |
|---------------------------|------|---------------|----------------------------------|--|---------------|------|--------|------|------|
| Account Number and Title: |      | <b>152500</b> | <b>Inventory - Raw Materials</b> |  |               |      |        |      |      |
| <b>Debit</b>              |      |               |                                  |  | <b>Credit</b> |      |        |      |      |
| B402                      | C164 | D126          | E602                             |  | B108AP        | C644 | D108   | D418 | E510 |
| B406                      | D106 | D134          | E606                             |  | C132          | C646 | D110   | D428 |      |
| B604                      | D107 | D310          |                                  |  | C134          | C648 | D306   | D516 |      |
|                           |      |               |                                  |  | C414          | D102 | D308AP | E406 |      |

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|---------------------------|------|------|------|---------------|------------------------------------|------|--------|------|------|
| Account Number and Title: |      |      |      | <b>152600</b> | <b>Inventory - Work-in-Process</b> |      |        |      |      |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                      |      |        |      |      |
| D106                      | D134 | D516 | E602 |               | B108AP                             | C644 | D108   | D418 | E406 |
| D107                      | D310 | E114 | E606 |               | C132                               | C646 | D110   | D428 | E510 |
| D126                      | D514 | E404 |      |               | C134                               | C648 | D306   | D520 |      |
|                           |      |      |      |               | C414                               | D102 | D308AP | E116 |      |

|                           |      |       |      |               |                                   |      |        |       |      |
|---------------------------|------|-------|------|---------------|-----------------------------------|------|--------|-------|------|
| Account Number and Title: |      |       |      | <b>152700</b> | <b>Inventory - Finished Goods</b> |      |        |       |      |
| <b>Debit</b>              |      |       |      |               | <b>Credit</b>                     |      |        |       |      |
| B402                      | D106 | D310  | D540 |               | B108AP                            | C646 | D306   | D523  | E116 |
| B406                      | D107 | D520  | E114 |               | C132                              | C648 | D308AP | D524  | E406 |
| B604                      | D126 | D522R | E602 |               | C134                              | D102 | D418   | D534  | E408 |
| C164                      | D134 | D524R | E606 |               | C414                              | D108 | D428   | D538  | E510 |
|                           |      |       |      |               | C644                              | D110 | D522   | D540R |      |

|                           |      |       |       |               |                              |      |      |  |  |
|---------------------------|------|-------|-------|---------------|------------------------------|------|------|--|--|
| Account Number and Title: |      |       |       | <b>152900</b> | <b>Inventory - Allowance</b> |      |      |  |  |
| <b>Debit</b>              |      |       |       |               | <b>Credit</b>                |      |      |  |  |
| C644                      | D306 | D538  | E109R |               | C430                         | D532 | E410 |  |  |
| C646                      | D418 | D540R | E510  |               | D310                         | D540 | E606 |  |  |
| C648                      | D428 | E109  |       |               |                              |      |      |  |  |

|                           |      |      |  |               |                                    |       |      |      |      |
|---------------------------|------|------|--|---------------|------------------------------------|-------|------|------|------|
| Account Number and Title: |      |      |  | <b>153100</b> | <b>Seized Monetary Instruments</b> |       |      |      |      |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>                      |       |      |      |      |
| C166                      | D310 | E606 |  |               | C170                               | C174R | D306 | D555 | E510 |

|                           |      |  |  |               |                              |      |      |  |  |
|---------------------------|------|--|--|---------------|------------------------------|------|------|--|--|
| Account Number and Title: |      |  |  | <b>153200</b> | <b>Seized Cash Deposited</b> |      |      |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>                |      |      |  |  |
| C170                      | D310 |  |  |               | D306                         | D506 | D588 |  |  |

|                           |      |      |  |               |   |      |      |      |  |
|---------------------------|------|------|--|---------------|---|------|------|------|--|
| Account Number and Title: |      |      |  | <b>154100</b> | <b>Forfeited Property Held for Sale</b> |      |      |      |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>                           |      |      |      |  |
| B432                      | C178 | D554 |  |               | C636R                                   | C646 | D418 | D558 |  |
| B434                      | D310 | E606 |  |               | C638                                    | C648 | D430 | D562 |  |
|                           |      |      |  |               | C644                                    | D306 | D556 | E510 |  |

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**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |      |               |  |  |               |      |      |      |      |
|---------------------------|------|---------------|--|--|---------------|------|------|------|------|
| Account Number and Title: |      | <b>154200</b> | <b>Forfeited Property Held for Donation or Use</b> |  |               |      |      |      |      |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |      |      |
| D310                      | D558 | D562          | E606   |  | D306          | D430 | D560 | E504 | E510 |

|                           |      |               |                                       |  |               |      |      |  |  |
|---------------------------|------|---------------|---------------------------------------|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>154900</b> | <b>Forfeited Property - Allowance</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |                                       |  | <b>Credit</b> |      |      |  |  |
| B130                      | C646 | D306          | D430                                  |  | D310          | E418 | E606 |  |  |
| C644                      | C648 | D418          | E510                                  |  |               |      |      |  |  |

|                           |      |               |                            |      |               |      |      |      |  |
|---------------------------|------|---------------|----------------------------|------|---------------|------|------|------|--|
| Account Number and Title: |      | <b>155100</b> | <b>Foreclosed Property</b> |      |               |      |      |      |  |
| <b>Debit</b>              |      |               |                            |      | <b>Credit</b> |      |      |      |  |
| B116                      | C161 | C163          | D426                       | E606 | C109          | C614 | C628 | E510 |  |
| B428                      | C162 | D310          | D437                       |      | C612          | C616 | D306 |      |  |

|                           |      |               |  |  |               |      |      |      |  |
|---------------------------|------|---------------|--|--|---------------|------|------|------|--|
| Account Number and Title: |      | <b>155900</b> | <b>Foreclosed Property - Allowance</b> |  |               |      |      |      |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |      |  |
| B114                      | D306 | E510          |  |  | D310          | D426 | D518 | E606 |  |

|                           |      |               |  |      |               |      |      |        |      |
|---------------------------|------|---------------|--|------|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>156100</b> | <b>Commodities Held Under Price Support and Stabilization Support Programs</b> |      |               |      |      |        |      |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |        |      |
| B402                      | B604 | D106          | D126   | D310 | B108AP        | C642 | D102 | D308AP | E506 |
| B406                      | C180 | D107          | D134   | E606 | C132          | C644 | D108 | D418   | E510 |
|                           |      |               |  |      | C134          | C646 | D110 | D432   |      |
|                           |      |               |  |      | C414          | C648 | D306 | E408   |      |

|                           |      |               |                                |  |               |      |      |  |  |
|---------------------------|------|---------------|--------------------------------|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>156900</b> | <b>Commodities - Allowance</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |                                |  | <b>Credit</b> |      |      |  |  |
| C642                      | C646 | D306          | D432                           |  | D310          | D564 | E606 |  |  |
| C644                      | C648 | D418          | E510                           |  |               |      |      |  |  |

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**U.S. Standard General Ledger  
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|                           |      |      |               |  |               |      |        |      |      |
|---------------------------|------|------|---------------|--|---------------|------|--------|------|------|
| Account Number and Title: |      |      | <b>157100</b> | <b>Stockpile Materials Held in Reserve</b> |               |      |        |      |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |        |      |      |
| B402                      | B604 | D107 | D134          | E606                                       | B108AP        | C414 | D110   | D548 | E416 |
| B406                      | D106 | D126 | D310          |  | C132          | D102 | D306   | D550 | E510 |
|                           |      |      |               |  | C134          | D108 | D308AP | D552 |      |

|                           |      |      |               |  |               |      |      |        |      |
|---------------------------|------|------|---------------|--|---------------|------|------|--------|------|
| Account Number and Title: |      |      | <b>157200</b> | <b>Stockpile Materials Held for Sale</b> |               |      |      |        |      |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |        |      |
| B402                      | C164 | D126 | D552          |  | B108AP        | C414 | D108 | D308AP | E408 |
| B406                      | D106 | D134 | E606          |  | C132          | C630 | D110 | D548   | E510 |
| B604                      | D107 | D310 |               |  | C134          | D102 | D306 | D550   |      |

|                           |      |      |               |                               |               |      |      |        |      |
|---------------------------|------|------|---------------|-------------------------------|---------------|------|------|--------|------|
| Account Number and Title: |      |      | <b>159100</b> | <b>Other Related Property</b> |               |      |      |        |      |
| <b>Debit</b>              |      |      |               |                               | <b>Credit</b> |      |      |        |      |
| B402                      | B604 | D106 | D126          | D310                          | B108AP        | C414 | C648 | D110   | D418 |
| B406                      | C164 | D107 | D134          | E606                          | C132          | C644 | D102 | D306   | E510 |
|                           |      |      |               |                               | C134          | C646 | D108 | D308AP |      |

|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>159900</b> | <b>Other Related Property - Allowance</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| C644                      | C648 | D418 |               |   | D310          | E606 |  |  |  |
| C646                      | D306 | E510 |               |   |               |      |  |  |  |

|                           |      |        |               |   |               |      |      |      |      |
|---------------------------|------|--------|---------------|---|---------------|------|------|------|------|
| Account Number and Title: |      |        | <b>161000</b> | <b>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b> |               |      |      |      |      |
| <b>Debit</b>              |      |        |               |   | <b>Credit</b> |      |      |      |      |
| B124                      | B143 | C148   | D591          |   | B141          | C123 | C603 | C608 | E512 |
| B126                      | B146 | C452AP | D602          |   | B210          | C124 | C604 | C611 | H200 |
| B128                      | B165 | C784   | E608          |   | C120          | C125 | C605 | C619 |      |
| B132                      | B166 | D310   | H100          |   | C121          | C431 | C606 | C621 |      |
|                           |      |        |               |   | C122          | C602 | C607 | D306 |      |

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**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |      |      |        |      |   |      |      |      |      |
|---------------------------|------|------|--------|------|---|------|------|------|------|
| Account Number and Title: |      |      | 161100 |      | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |      |      |      |      |
| Debit                     |      |      |        |      | Credit  |      |      |      |      |
| C124                      | C606 | C608 | C621   | E512 | B128  | B166 | D310 | E608 | H100 |
| C125                      | C607 | C611 | D306   | H200 |   |      |      |      |      |

|                           |      |      |        |      |  |      |      |      |      |
|---------------------------|------|------|--------|------|--|------|------|------|------|
| Account Number and Title: |      |      | 161200 |      | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |      |      |      |      |
| Debit                     |      |      |        |      | Credit   |      |      |      |      |
| B126                      | B165 | D310 | E608   | H100 | C122   | C602 | C604 | C619 | E512 |
|                           |      |      |        |      | C123   | C603 | C605 | D306 | H200 |

|                           |      |      |        |  |   |      |      |       |      |
|---------------------------|------|------|--------|--|---|------|------|-------|------|
| Account Number and Title: |      |      | 161300 |  | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |      |      |       |      |
| Debit                     |      |      |        |  | Credit  |      |      |       |      |
| C122                      | C603 | C619 | E608   |  | C124  | C607 | C621 | E117R | H200 |
| C123                      | C604 | E117 | H100   |  | C125  | C608 | D306 | E512  |      |
| C602                      | C605 | E512 |        |  | C606  | C611 | D310 | E608  |      |

|                           |      |      |      |        |                                 |      |      |      |      |
|---------------------------|------|------|------|--------|---------------------------------|------|------|------|------|
| Account Number and Title: |      |      |      | 161800 | Market Adjustment - Investments |      |      |      |      |
| Debit                     |      |      |      |        | Credit                          |      |      |      |      |
| D310                      | E512 | E608 | H100 |        | D306                            | D589 | E512 | E608 | H200 |

|                           |      |      |        |  |  |      |      |      |       |
|---------------------------|------|------|--------|--|--|------|------|------|-------|
| Account Number and Title: |      |      | 162000 |  | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |      |      |      |       |
| Debit                     |      |      |        |  | Credit   |      |      |      |       |
| B124                      | B132 | B166 | E608   |  | C120   | C602 | C608 | C750 | D306  |
| B126                      | B152 | D310 | H100   |  | C121   | C603 | C611 | C751 | D579R |
| B128                      | B165 | D579 |        |  | C122   | C604 | C619 | C752 | D600  |
|                           |      |      |        |  | C123   | C605 | C621 | C753 | E512  |
|                           |      |      |        |  | C124   | C606 | C622 | C754 | H200  |
|                           |      |      |        |  | C125   | C607 | C624 | C755 |       |

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**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |      |      |        |  |   |      |      |      |      |
|---------------------------|------|------|--------|--|---|------|------|------|------|
| Account Number and Title: |      |      | 162100 |  | Discount on Securities Other Than the Bureau of the Fiscal Service Securities |      |      |      |      |
| Debit                     |      |      |        |  | Credit  |      |      |      |      |
| C124                      | C607 | C621 | D600   |  | B128  | B166 | D310 | E608 | H100 |
| C125                      | C608 | C622 | E512   |  |   |      |      |      |      |
| C606                      | C611 | D306 | H200   |  |   |      |      |      |      |

|                           |      |      |        |      |  |      |      |      |  |
|---------------------------|------|------|--------|------|--|------|------|------|--|
| Account Number and Title: |      |      | 162200 |      | Premium on Securities Other Than the Bureau of the Fiscal Service Securities |      |      |      |  |
| Debit                     |      |      |        |      | Credit   |      |      |      |  |
| B126                      | B165 | D310 | E608   | H100 | C122   | C603 | C619 | D600 |  |
|                           |      |      |        |      | C123   | C604 | C624 | E512 |  |
|                           |      |      |        |      | C602   | C605 | D306 | H200 |  |

|                           |      |      |        |      |   |      |      |       |  |
|---------------------------|------|------|--------|------|---|------|------|-------|--|
| Account Number and Title: |      |      | 162300 |      | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |      |      |       |  |
| Debit                     |      |      |        |      | Credit  |      |      |       |  |
| C122                      | C603 | C624 | E115   | E608 | C124  | C607 | C622 | E117R |  |
| C123                      | C604 | C702 | E117   | H100 | C125  | C608 | C706 | E512  |  |
| C202                      | C605 | C704 | E121   |      | C204  | C611 | C708 | E608  |  |
| C602                      | C619 | D310 | E512   |      | C606  | C621 | D306 | H200  |  |

|                           |      |      |        |      |   |      |      |      |      |
|---------------------------|------|------|--------|------|---|------|------|------|------|
| Account Number and Title: |      |      | 163000 |      | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |      |      |      |      |
| Debit                     |      |      |        |      | Credit  |      |      |      |      |
| B128                      | B166 | D310 | E608   | H100 | C128  | C618 | D306 | E512 | H200 |

|                           |      |      |        |  |        |      |      |      |      |
|---------------------------|------|------|--------|--|--------|------|------|------|------|
| Account Number and Title: |      |      | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |        |      |      |      |      |
| Debit                     |      |      |        |  | Credit |      |      |      |      |
| C128                      | C618 | D306 | E512   | H200   | B128   | B166 | D310 | E608 | H100 |

|                           |      |      |        |  |        |      |      |      |      |
|---------------------------|------|------|--------|--|--------|------|------|------|------|
| Account Number and Title: |      |      | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |        |      |      |      |      |
| Debit                     |      |      |        |  | Credit |      |      |      |      |
| D310                      | E113 | E119 | E608   | H100   | C128   | C618 | D306 | E512 | H200 |

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**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |      |      |  |        |   |      |      |      |  |
|---------------------------|------|------|--|--------|---|------|------|------|--|
| Account Number and Title: |      |      |  | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |      |      |      |  |
| Debit                     |      |      |  |        | Credit  |      |      |      |  |
| B160                      | B162 | B163 |  |        | C200  | C204 | C704 | C708 |  |
|                           |      |      |  |        | C202  | C702 | C706 |      |  |

|                           |      |      |  |        |  |      |      |      |  |
|---------------------------|------|------|--|--------|--|------|------|------|--|
| Account Number and Title: |      |      |  | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |      |      |      |  |
| Debit                     |      |      |  |        | Credit   |      |      |      |  |
| B160                      | B162 | B163 |  |        | C200   | C204 | C704 | C708 |  |
|                           |      |      |  |        | C202   | C702 | C706 |      |  |

|                           |      |      |  |        |  |  |  |  |  |
|---------------------------|------|------|--|--------|--|--|--|--|--|
| Account Number and Title: |      |      |  | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act |  |  |  |  |
| Debit                     |      |      |  |        | Credit   |  |  |  |  |
| C204                      | C706 | C708 |  |        | B163   |  |  |  |  |

|                           |  |  |  |        |   |      |      |  |  |
|---------------------------|--|--|--|--------|---|------|------|--|--|
| Account Number and Title: |  |  |  | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |      |      |  |  |
| Debit                     |  |  |  |        | Credit  |      |      |  |  |
| B162                      |  |  |  |        | C202  | C702 | C704 |  |  |

|                           |  |  |  |        |  |  |  |  |  |
|---------------------------|--|--|--|--------|--|--|--|--|--|
| Account Number and Title: |  |  |  | 165000 | Preferred Stock in Federal Government Sponsored Enterprise |  |  |  |  |
| Debit                     |  |  |  |        | Credit   |  |  |  |  |
| B200                      |  |  |  |        | C609   |  |  |  |  |

|                           |  |  |  |        |   |       |  |  |  |
|---------------------------|--|--|--|--------|---|-------|--|--|--|
| Account Number and Title: |  |  |  | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise |       |  |  |  |
| Debit                     |  |  |  |        | Credit  |       |  |  |  |
| D503                      |  |  |  |        | C609  | D503R |  |  |  |

|                           |  |  |  |        |  |  |  |  |  |
|---------------------------|--|--|--|--------|--|--|--|--|--|
| Account Number and Title: |  |  |  | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise |  |  |  |  |
| Debit                     |  |  |  |        | Credit   |  |  |  |  |
| B200                      |  |  |  |        | C609   |  |  |  |  |

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|                           |  |  |               |   |               |       |  |  |  |
|---------------------------|--|--|---------------|---|---------------|-------|--|--|--|
| Account Number and Title: |  |  | <b>165300</b> | <b>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</b> |               |       |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |       |  |  |  |
| D503                      |  |  |               |   | C609          | D503R |  |  |  |

|                           |      |      |               |                            |               |      |      |  |  |
|---------------------------|------|------|---------------|----------------------------|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>167000</b> | <b>Foreign Investments</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |                            | <b>Credit</b> |      |      |  |  |
| B153                      | C113 | D600 |               |                            | B146          | C127 | C601 |  |  |
|                           |      |      |               |                            | C126          | C600 | D601 |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>167100</b> | <b>Discount on Foreign Investments</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| C423                      | C601 |  |               |  | B153          | D600 |  |  |  |

|                           |      |  |               |                                       |               |      |  |  |  |
|---------------------------|------|--|---------------|---------------------------------------|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>167200</b> | <b>Premium on Foreign Investments</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |                                       | <b>Credit</b> |      |  |  |  |
| B153                      | D600 |  |               |                                       | C419          | C600 |  |  |  |

|                           |      |      |               |  |               |      |      |  |  |
|---------------------------|------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>167900</b> | <b>Foreign Exchange Rate Revalue Adjustments - Investments</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |  |  |
| D575                      | D592 | D601 |               |  | D573          | D594 | D603 |  |  |

|                           |      |      |               |                                      |               |      |      |      |      |
|---------------------------|------|------|---------------|--------------------------------------|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>169000</b> | <b>Other Non-Federal Investments</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |                                      | <b>Credit</b> |      |      |      |      |
| D310                      | E608 | H100 |               |                                      | C622          | C624 | D306 | E512 | H200 |

|                           |      |      |               |                             |               |      |        |      |  |
|---------------------------|------|------|---------------|-----------------------------|---------------|------|--------|------|--|
| Account Number and Title: |      |      | <b>171100</b> | <b>Land and Land Rights</b> |               |      |        |      |  |
| <b>Debit</b>              |      |      |               |                             | <b>Credit</b> |      |        |      |  |
| B402                      | C164 | D126 | E606          |                             | B108AP        | C644 | D108   | D418 |  |
| B406                      | D106 | D134 | H100          |                             | C132          | C646 | D110   | E502 |  |
| B604                      | D107 | D310 |               |                             | C134          | C648 | D306   | E510 |  |
|                           |      |      |               |                             | C414          | D102 | D308AP | H200 |  |

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**U.S. Standard General Ledger  
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| Account Number and Title: |      |      | 171200 |  | Improvements to Land |      |        |      |  |
|---------------------------|------|------|--------|--|----------------------|------|--------|------|--|
| Debit                     |      |      |        |  | Credit               |      |        |      |  |
| B402                      | D106 | D134 | E606   |  | B108AP               | C644 | D108   | D418 |  |
| B406                      | D107 | D310 | H100   |  | C132                 | C646 | D110   | E502 |  |
| B604                      | D126 | D510 |        |  | C134                 | C648 | D306   | E510 |  |
|                           |      |      |        |  | C414                 | D102 | D308AP | H200 |  |

|                           |      |      |        |  |  |      |      |  |  |
|---------------------------|------|------|--------|--|--|------|------|--|--|
| Account Number and Title: |      |      | 171900 |  | Accumulated Depreciation on Improvements to Land |      |      |  |  |
| Debit                     |      |      |        |  | Credit   |      |      |  |  |
| C644                      | C648 | D418 | E510   |  | D310   | E120 | E606 |  |  |
| C646                      | D306 | E502 |        |  |  |      |      |  |  |

| Account Number and Title: |      |      | 172000 |  | Construction-in-Progress |      |      |        |      |
|---------------------------|------|------|--------|--|--------------------------|------|------|--------|------|
| Debit                     |      |      |        |  | Credit                   |      |      |        |      |
| B402                      | D106 | D134 | E606   |  | B108AP                   | C613 | D102 | D308AP | H200 |
| B406                      | D107 | D310 | H100   |  | C132                     | C644 | D108 | D418   |      |
| B604                      | D126 | D514 |        |  | C134                     | C646 | D110 | D510   |      |
|                           |      |      |        |  | C414                     | C648 | D306 | E510   |      |

| Account Number and Title: |      |      | 173000 |      | Buildings, Improvements, and Renovations |      |      |        |      |
|---------------------------|------|------|--------|------|--|------|------|--------|------|
| Debit                     |      |      |        |      | Credit                                   |      |      |        |      |
| B402                      | C164 | D126 | D510   | H100 | B108AP                                   | C613 | D102 | D308AP | H200 |
| B406                      | D106 | D134 | D514   |      | C132                                     | C644 | D108 | D418   |      |
| B604                      | D107 | D310 | E606   |      | C134                                     | C646 | D110 | E502   |      |
|                           |      |      |        |      | C414                                     | C648 | D306 | E510   |      |

|                           |      |      |        |  |  |      |      |  |  |
|---------------------------|------|------|--------|--|--|------|------|--|--|
| Account Number and Title: |      |      | 173900 |  | Accumulated Depreciation on Buildings, Improvements, and Renovations |      |      |  |  |
| Debit                     |      |      |        |  | Credit   |      |      |  |  |
| C613                      | C646 | D306 | E502   |  | D310   | E120 | E606 |  |  |
| C644                      | C648 | D418 | E510   |  |  |      |      |  |  |

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|                           |      |               |  |      |               |      |      |        |      |
|---------------------------|------|---------------|--|------|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>174000</b> | <b>Other Structures and Facilities</b> |      |               |      |      |        |      |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |        |      |
| B402                      | C164 | D126          | D510                                   | H100 | B108AP        | C613 | D102 | D308AP | H200 |
| B406                      | D106 | D134          | D514                                   |      | C132          | C644 | D108 | D418   |      |
| B604                      | D107 | D310          | E606                                   |      | C134          | C646 | D110 | E502   |      |
|                           |      |               |  |      | C414          | C648 | D306 | E510   |      |

|                           |      |               |  |  |               |      |      |      |  |
|---------------------------|------|---------------|--|--|---------------|------|------|------|--|
| Account Number and Title: |      | <b>174900</b> | <b>Accumulated Depreciation on Other Structures and Facilities</b> |  |               |      |      |      |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |      |  |
| C613                      | C646 | D306          | E502   |  | D310          | D434 | E120 | E606 |  |
| C644                      | C648 | D418          | E510   |  |               |      |      |      |  |

|                           |      |               |                  |      |               |      |      |        |      |
|---------------------------|------|---------------|------------------|------|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>175000</b> | <b>Equipment</b> |      |               |      |      |        |      |
| <b>Debit</b>              |      |               |                  |      | <b>Credit</b> |      |      |        |      |
| B402                      | C164 | D126          | D510             | E606 | B108AP        | C414 | D102 | D306   | E502 |
| B406                      | D106 | D134          | D514             | H100 | C132          | C610 | D108 | D308AP | E510 |
| B604                      | D107 | D310          | D560             |      | C134          | C613 | D110 | D418   | H200 |

|                           |      |               |  |  |               |      |      |  |  |
|---------------------------|------|---------------|--|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>175900</b> | <b>Accumulated Depreciation on Equipment</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |  |  |
| C610                      | D306 | E502          |  |  | D310          | E120 | E606 |  |  |
| C613                      | D418 | E510          |  |  |               |      |      |  |  |

|                           |      |               |                                   |      |               |      |      |        |      |
|---------------------------|------|---------------|-----------------------------------|------|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>181000</b> | <b>Assets Under Capital Lease</b> |      |               |      |      |        |      |
| <b>Debit</b>              |      |               |                                   |      | <b>Credit</b> |      |      |        |      |
| B438                      | D310 | D514          | E606                              | H100 | B108AP        | C414 | C648 | D308AP | H200 |
|                           |      |               |                                   |      | C132          | C610 | D108 | D418   |      |
|                           |      |               |                                   |      | C134          | C644 | D306 | E510   |      |

|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>181900</b> | <b>Accumulated Depreciation on Assets Under Capital Lease</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| C610                      | C648 | D418          |   |  | D310          | E120 | E606 |  |  |
| C644                      | D306 | E510          |   |  |               |      |      |  |  |

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|                           |      |               |                               |      |               |      |      |        |  |
|---------------------------|------|---------------|-------------------------------|------|---------------|------|------|--------|--|
| Account Number and Title: |      | <b>182000</b> | <b>Leasehold Improvements</b> |      |               |      |      |        |  |
| <b>Debit</b>              |      |               |                               |      | <b>Credit</b> |      |      |        |  |
| B402                      | C164 | D126          | D510                          | H100 | B108AP        | C610 | D102 | D308AP |  |
| B406                      | D106 | D134          | D514                          |      | C132          | C613 | D108 | D418   |  |
| B604                      | D107 | D310          | E606                          |      | C134          | C644 | D110 | E510   |  |
|                           |      |               |                               |      | C414          | C648 | D306 | H200   |  |

|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>182900</b> | <b>Accumulated Amortization on Leasehold Improvements</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| C610                      | C644 | D306          | E510  |  | D310          | E120 | E606 |  |  |
| C613                      | C648 | D418          |   |  |               |      |      |  |  |

|                           |      |               |                              |      |               |      |      |        |      |
|---------------------------|------|---------------|------------------------------|------|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>183000</b> | <b>Internal-Use Software</b> |      |               |      |      |        |      |
| <b>Debit</b>              |      |               |                              |      | <b>Credit</b> |      |      |        |      |
| B402                      | C164 | D126          | D512                         | H100 | B108AP        | C414 | D102 | D306   | E510 |
| B406                      | D106 | D134          | D514                         |      | C132          | C610 | D108 | D308AP | H200 |
| B604                      | D107 | D310          | E606                         |      | C134          | C613 | D110 | D418   |      |

|                           |      |               |   |  |               |      |      |        |      |
|---------------------------|------|---------------|---|--|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>183200</b> | <b>Internal-Use Software in Development</b> |  |               |      |      |        |      |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |        |      |
| B402                      | D106 | D134          | E606  |  | B108AP        | C414 | D102 | D306   | D512 |
| B406                      | D107 | D310          | H100  |  | C132          | C610 | D108 | D308AP | E510 |
| B604                      | D126 | D514          |   |  | C134          | C613 | D110 | D418   | H200 |

|                           |      |               |  |      |               |      |      |  |  |
|---------------------------|------|---------------|--|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>183900</b> | <b>Accumulated Amortization on Internal-Use Software</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |  |  |
| C610                      | C613 | D306          | D418   | E510 | D310          | E120 | E606 |  |  |

|                           |      |               |                                |  |               |      |      |        |  |
|---------------------------|------|---------------|--------------------------------|--|---------------|------|------|--------|--|
| Account Number and Title: |      | <b>184000</b> | <b>Other Natural Resources</b> |  |               |      |      |        |  |
| <b>Debit</b>              |      |               |                                |  | <b>Credit</b> |      |      |        |  |
| B402                      | C164 | D126          | E606                           |  | B108AP        | C414 | D108 | D308AP |  |
| B406                      | D106 | D134          | H100                           |  | C132          | C613 | D110 | E510   |  |
| B604                      | D107 | D310          |                                |  | C134          | D102 | D306 | H200   |  |

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|                           |      |      |               |                                |               |      |      |  |  |
|---------------------------|------|------|---------------|--------------------------------|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>184900</b> | <b>Allowance for Depletion</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |                                | <b>Credit</b> |      |      |  |  |
| C613                      | D306 | E510 |               |                                | D310          | E120 | E606 |  |  |

|                           |      |      |               |   |               |      |      |        |      |
|---------------------------|------|------|---------------|---|---------------|------|------|--------|------|
| Account Number and Title: |      |      | <b>189000</b> | <b>Other General Property, Plant, and Equipment</b> |               |      |      |        |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |        |      |
| B402                      | C164 | D126 | E606          |   | B108AP        | C610 | D102 | D308AP | H200 |
| B406                      | D106 | D134 | H100          |   | C132          | C613 | D108 | D418   |      |
| B604                      | D107 | D310 |               |   | C134          | C644 | D110 | E502   |      |
|                           |      |      |               |   | C414          | C648 | D306 | E510   |      |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>189900</b> | <b>Accumulated Depreciation on Other General Property, Plant, and Equipment</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| C610                      | C644 | D306 | E502          |   | D310          | E120 | E606 |  |  |
| C613                      | C648 | D418 | E510          |   |               |      |      |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>192300</b> | <b>Contingent Receivable for Capital Transfers</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| D310                      | E516 |  |               |  | D306          | D581 |  |  |  |

|                           |      |  |               |                                     |               |      |  |  |  |
|---------------------------|------|--|---------------|-------------------------------------|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>192500</b> | <b>Capital Transfers Receivable</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |                                     | <b>Credit</b> |      |  |  |  |
| D310                      | D581 |  |               |                                     | C196          | D306 |  |  |  |

|                           |      |  |               |                                |               |      |  |  |  |
|---------------------------|------|--|---------------|--------------------------------|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>193000</b> | <b>Lessor Lease Receivable</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |                                | <b>Credit</b> |      |  |  |  |
| C129                      | D437 |  |               |                                | C109          | C733 |  |  |  |

|                           |       |  |               |   |               |  |  |  |  |
|---------------------------|-------|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |       |  | <b>193900</b> | <b>Allowance for Loss on Lease Receivable</b> |               |  |  |  |  |
| <b>Debit</b>              |       |  |               |   | <b>Credit</b> |  |  |  |  |
| C733                      | D402R |  |               |   | D402          |  |  |  |  |

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|                           |      |               |  |  |               |      |      |      |      |
|---------------------------|------|---------------|--|--|---------------|------|------|------|------|
| Account Number and Title: |      | <b>195000</b> | <b>Lessee Right-To-Use Lease Asset</b> |  |               |      |      |      |      |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |      |      |
| B437                      | D310 | E606          |  |  | C613          | C731 | C732 | D306 | E510 |

|                           |      |               |  |      |               |      |      |  |  |
|---------------------------|------|---------------|--|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>195900</b> | <b>Accumulated Amortization on Lessee Lease Assets</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |  |  |
| C613                      | C731 | C732          | D306   | E510 | D310          | E127 | E606 |  |  |

|                           |  |               |   |  |               |  |  |  |  |
|---------------------------|--|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>198100</b> | <b>Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |  |  |  |  |
| C133                      |  |               |   |  |               |  |  |  |  |

|                           |      |               |                     |      |               |      |        |      |  |
|---------------------------|------|---------------|---------------------|------|---------------|------|--------|------|--|
| Account Number and Title: |      | <b>199000</b> | <b>Other Assets</b> |      |               |      |        |      |  |
| <b>Debit</b>              |      |               |                     |      | <b>Credit</b> |      |        |      |  |
| B402                      | B604 | D107          | D134                | E606 | B108AP        | C414 | D110   | E510 |  |
| B406                      | D106 | D126          | D310                | H100 | C132          | D102 | D306   | H200 |  |
|                           |      |               |                     |      | C134          | D108 | D308AP |      |  |

|                           |  |               |  |  |               |  |  |  |  |
|---------------------------|--|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>199500</b> | <b>General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |  |  |  |  |
| C613                      |  |               |  |  | C615          |  |  |  |  |

|                           |        |               |                         |      |               |      |      |      |        |
|---------------------------|--------|---------------|-------------------------|------|---------------|------|------|------|--------|
| Account Number and Title: |        | <b>211000</b> | <b>Accounts Payable</b> |      |               |      |      |      |        |
| <b>Debit</b>              |        |               |                         |      | <b>Credit</b> |      |      |      |        |
| A492                      | B121   | B408          | D110                    | D508 | A492R         | B405 | B428 | C614 | D312   |
| B110                      | B135AP | B446          | D308                    | D618 | A501          | B406 | B430 | D106 | D626   |
| B115                      | B137AP | B450          | D308AP                  | F128 | A503          | B412 | B436 | D107 | E109   |
| B120                      | B210   | D102          | D506                    |      | B402          | B416 | B444 | D109 | E204AP |
|                           |        |               |                         |      | B403          | B417 | B452 | D134 | E412   |

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|                           |      |        |      |               |   |      |  |  |  |
|---------------------------|------|--------|------|---------------|---|------|--|--|--|
| Account Number and Title: |      |        |      | <b>211200</b> | <b>Accounts Payable for Federal Government Sponsored Enterprise</b> |      |  |  |  |
| <b>Debit</b>              |      |        |      |               | <b>Credit</b>   |      |  |  |  |
| B110                      | B120 | B135AP | B408 |               | C609  | D312 |  |  |  |
| B115                      | B121 | B137AP | D308 |               |   |      |  |  |  |

|                           |      |      |  |               |                                 |      |      |  |  |
|---------------------------|------|------|--|---------------|---------------------------------|------|------|--|--|
| Account Number and Title: |      |      |  | <b>212000</b> | <b>Disbursements in Transit</b> |      |      |  |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>                   |      |      |  |  |
| B110                      | B115 | D308 |  |               | B408                            | B410 | D312 |  |  |

|                           |      |      |        |               |                           |      |      |      |  |
|---------------------------|------|------|--------|---------------|---------------------------|------|------|------|--|
| Account Number and Title: |      |      |        | <b>213000</b> | <b>Contract Holdbacks</b> |      |      |      |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>             |      |      |      |  |
| B110                      | B408 | D110 | D308AP |               | B402                      | D106 | D134 | D508 |  |
| B115                      | D102 | D308 |        |               | B406                      | D107 | D312 |      |  |

|                           |      |      |        |               |  |      |      |      |      |
|---------------------------|------|------|--------|---------------|--|------|------|------|------|
| Account Number and Title: |      |      |        | <b>214000</b> | <b>Accrued Interest Payable - Not Otherwise Classified</b> |      |      |      |      |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>  |      |      |      |      |
| B110                      | B408 | D102 | D308   | D616          | B117   | B418 | D106 | D134 | D612 |
| B112                      | B440 | D110 | D308AP |               | B416   | B419 | D107 | D312 | D614 |

|                           |      |      |      |               |   |      |      |      |      |
|---------------------------|------|------|------|---------------|---|------|------|------|------|
| Account Number and Title: |      |      |      | <b>214100</b> | <b>Accrued Interest Payable - Loans</b> |      |      |      |      |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                           |      |      |      |      |
| B112                      | D102 | D110 | D308 | D308AP        | B418                                    | D106 | D107 | D134 | D312 |

|                           |      |      |      |               |  |      |      |      |      |
|---------------------------|------|------|------|---------------|--|------|------|------|------|
| Account Number and Title: |      |      |      | <b>214200</b> | <b>Accrued Interest Payable - Debt</b> |      |      |      |      |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                          |      |      |      |      |
| B112                      | D102 | D110 | D308 | D308AP        | B418                                   | D106 | D107 | D134 | D312 |

|                           |  |  |  |               |   |      |      |  |  |
|---------------------------|--|--|--|---------------|---|------|------|--|--|
| Account Number and Title: |  |  |  | <b>214900</b> | <b>Accrued Interest Payable on Uninvested Funds</b> |      |      |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                                       |      |      |  |  |
| D308                      |  |  |  |               | B112  | B418 | D312 |  |  |

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|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>215000</b> | <b>Payable for Transfers of Currently Invested Balances</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| A160                      | A424 | A446 | A523          | D308  | A163          | A426 | A521 | D312 |  |
| A167                      | A430 | A454 | A526          | E514  | A179          | A520 | A534 | E610 |  |
| A180                      | A444 | A522 | A538          |   |               |      |      |      |  |

|                           |      |      |               |                                      |               |      |      |      |  |
|---------------------------|------|------|---------------|--------------------------------------|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>215500</b> | <b>Expenditure Transfers Payable</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |                                      | <b>Credit</b> |      |      |      |  |
| A500R                     | D141 | D308 | F123AP        |                                      | A500          | D140 | D312 | E610 |  |
| A504                      | D142 | E514 |               |                                      |               |      |      |      |  |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>216000</b> | <b>Entitlement Benefits Due and Payable</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| B110                      | B408 | D110 | D308AP        |   | B420          | D107 | D312 |  |  |
| B115                      | D102 | D308 |               |   | D106          | D134 | E106 |  |  |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>217000</b> | <b>Subsidy Payable to the Financing Account</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| B105                      | D308 | E514 |               |   | B420          | D312 | E610 |  |  |

|                           |      |      |               |                                 |               |      |      |      |      |
|---------------------------|------|------|---------------|---------------------------------|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>218000</b> | <b>Loan Guarantee Liability</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |                                 | <b>Credit</b> |      |      |      |      |
| B104                      | B417 | D147 | D308          | E514                            | B104AP        | C118 | C427 | D312 | E610 |
|                           |      |      |               |                                 | C103          | C412 | C428 | D580 |      |
|                           |      |      |               |                                 | C117          | C413 | C438 | E122 |      |

|                           |      |      |               |   |               |      |      |      |      |
|---------------------------|------|------|---------------|---|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>219000</b> | <b>Other Liabilities With Related Budgetary Obligations</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |      |
| B110                      | B408 | D110 | D308AP        |   | B402          | D106 | D112 | D312 | E108 |
| B115                      | D102 | D308 |               |   | B416          | D107 | D134 | E102 |      |

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**U.S. Standard General Ledger  
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|                           |      |      |        |               |   |      |      |      |  |
|---------------------------|------|------|--------|---------------|---|------|------|------|--|
| Account Number and Title: |      |      |        | <b>219100</b> | <b>Liability for Employer Benefits and Claims Incurred but Not Reported</b> |      |      |      |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>   |      |      |      |  |
| D102                      | D110 | D308 | D308AP |               | B402  | D106 | D134 | E102 |  |
|                           |      |      |        |               | B420  | D107 | D312 |      |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>219200</b> | <b>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
|                           |  |  |  |               | D591  |  |  |  |  |

|                           |  |  |  |               |  |      |  |  |  |
|---------------------------|--|--|--|---------------|--|------|--|--|--|
| Account Number and Title: |  |  |  | <b>219300</b> | <b>Allocation of Special Drawing Rights (SDRs)</b> |      |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                                      |      |  |  |  |
| D610                      |  |  |  |               | D595   | D608 |  |  |  |

|                           |      |      |      |               |  |      |      |      |  |
|---------------------------|------|------|------|---------------|--|------|------|------|--|
| Account Number and Title: |      |      |      | <b>220000</b> | <b>Liability for Unpaid Insurance Claims</b> |      |      |      |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                                |      |      |      |  |
| B110                      | B115 | B408 | D308 |               | B402   | B420 | D134 | D312 |  |

|                           |      |  |  |               |  |      |  |  |  |
|---------------------------|------|--|--|---------------|--|------|--|--|--|
| Account Number and Title: |      |  |  | <b>220500</b> | <b>Liability for Unearned Insurance Premiums</b> |      |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>                                    |      |  |  |  |
| C424                      | D308 |  |  |               | B602   | D312 |  |  |  |

|                           |      |      |        |               |   |      |      |  |  |
|---------------------------|------|------|--------|---------------|---|------|------|--|--|
| Account Number and Title: |      |      |        | <b>221000</b> | <b>Accrued Funded Payroll and Leave</b> |      |      |  |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>                           |      |      |  |  |
| B110                      | B408 | D110 | D308AP |               | B402                                    | D107 | D312 |  |  |
| B115                      | D102 | D308 |        |               | D106                                    | D134 | E102 |  |  |

|                           |      |      |        |               |                             |      |      |  |  |
|---------------------------|------|------|--------|---------------|-----------------------------|------|------|--|--|
| Account Number and Title: |      |      |        | <b>221100</b> | <b>Withholdings Payable</b> |      |      |  |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>               |      |      |  |  |
| B110                      | B408 | D110 | D308AP |               | B402                        | D107 | D312 |  |  |
| B115                      | D102 | D308 |        |               | D106                        | D134 | E102 |  |  |

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|                           |      |      |        |               |   |      |      |  |  |
|---------------------------|------|------|--------|---------------|---|------|------|--|--|
| Account Number and Title: |      |      |        | <b>221300</b> | <b>Employer Contributions and Payroll Taxes Payable</b> |      |      |  |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>   |      |      |  |  |
| B110                      | B408 | D110 | D308AP |               | B402  | D107 | D312 |  |  |
| B115                      | D102 | D308 |        |               | D106  | D134 | E104 |  |  |

|                           |      |      |        |               |   |      |      |      |      |
|---------------------------|------|------|--------|---------------|---|------|------|------|------|
| Account Number and Title: |      |      |        | <b>221500</b> | <b>Other Post Employment Benefits Due and Payable</b> |      |      |      |      |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>   |      |      |      |      |
| B110                      | B408 | D110 | D308AP |               | D106  | D107 | D134 | D312 | E106 |
| B115                      | D102 | D308 |        |               |   |      |      |      |      |

|                           |      |      |        |               |  |      |      |      |      |
|---------------------------|------|------|--------|---------------|--|------|------|------|------|
| Account Number and Title: |      |      |        | <b>221600</b> | <b>Pension Benefits Due and Payable to Beneficiaries</b> |      |      |      |      |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>  |      |      |      |      |
| D102                      | D110 | D308 | D308AP |               | D106   | D107 | D134 | D312 | E106 |

|                           |      |      |        |               |   |      |      |      |      |
|---------------------------|------|------|--------|---------------|---|------|------|------|------|
| Account Number and Title: |      |      |        | <b>221700</b> | <b>Benefit Premiums Payable to Carriers</b> |      |      |      |      |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>                               |      |      |      |      |
| D102                      | D110 | D308 | D308AP |               | D106  | D107 | D134 | D312 | E106 |

|                           |      |      |        |               |   |      |      |      |      |
|---------------------------|------|------|--------|---------------|---|------|------|------|------|
| Account Number and Title: |      |      |        | <b>221800</b> | <b>Life Insurance Benefits Due and Payable to Beneficiaries</b> |      |      |      |      |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>   |      |      |      |      |
| D102                      | D110 | D308 | D308AP |               | D106  | D107 | D134 | D312 | E106 |

|                           |      |  |  |               |                       |      |      |  |  |
|---------------------------|------|--|--|---------------|-----------------------|------|------|--|--|
| Account Number and Title: |      |  |  | <b>222000</b> | <b>Unfunded Leave</b> |      |      |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>         |      |      |  |  |
| D308                      | E514 |  |  |               | B420                  | D312 | E610 |  |  |

|                           |      |  |  |               |                                |      |      |  |  |
|---------------------------|------|--|--|---------------|--------------------------------|------|------|--|--|
| Account Number and Title: |      |  |  | <b>222500</b> | <b>Unfunded FECA Liability</b> |      |      |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>                  |      |      |  |  |
| D308                      | E514 |  |  |               | B422                           | D312 | E610 |  |  |

|                           |      |  |  |               |  |      |      |      |  |
|---------------------------|------|--|--|---------------|--|------|------|------|--|
| Account Number and Title: |      |  |  | <b>229000</b> | <b>Other Unfunded Employment Related Liability</b> |      |      |      |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>                                      |      |      |      |  |
| D308                      | E514 |  |  |               | B420   | B422 | D312 | E610 |  |

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|                           |      |               |   |      |               |      |      |      |  |
|---------------------------|------|---------------|---|------|---------------|------|------|------|--|
| Account Number and Title: |      | <b>231000</b> | <b>Liability for Advances and Prepayments</b> |      |               |      |      |      |  |
| <b>Debit</b>              |      |               |   |      | <b>Credit</b> |      |      |      |  |
| A477                      | A495 | A711          | B142  | E514 | A475          | A497 | C182 | E610 |  |
| A491                      | A710 | A712          | D308  | F110 | A493          | A704 | D312 |      |  |

|                           |       |               |                               |  |               |      |      |      |  |
|---------------------------|-------|---------------|-------------------------------|--|---------------|------|------|------|--|
| Account Number and Title: |       | <b>232000</b> | <b>Other Deferred Revenue</b> |  |               |      |      |      |  |
| <b>Debit</b>              |       |               |                               |  | <b>Credit</b> |      |      |      |  |
| C118                      | C426  | D308          | D562                          |  | A168          | B432 | B602 | C116 |  |
| C424                      | C636R | D558          |                               |  | A221          | B434 | C114 | D312 |  |

|                           |      |               |                                |  |               |  |  |  |  |
|---------------------------|------|---------------|--------------------------------|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>233000</b> | <b>Unearned Lessor Revenue</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |                                |  | <b>Credit</b> |  |  |  |  |
| C460                      | C733 |               |                                |  | C129          |  |  |  |  |

|                           |       |               |  |      |               |      |      |      |  |
|---------------------------|-------|---------------|--|------|---------------|------|------|------|--|
| Account Number and Title: |       | <b>240000</b> | <b>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</b> |      |               |      |      |      |  |
| <b>Debit</b>              |       |               |  |      | <b>Credit</b> |      |      |      |  |
| B403                      | C144R | C605          | D405   | D588 | A221          | C170 | C603 | C621 |  |
| B407                      | C417R | C611          | D506   |      | C108          | C417 | C607 | E115 |  |
|                           |       |               |  |      | C144          | C425 | C619 | E205 |  |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>241000</b> | <b>Liability for Clearing Accounts</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| D507                      |  |               |  |  | A221          | C111 |  |  |  |

|                           |        |               |  |      |               |      |      |  |  |
|---------------------------|--------|---------------|--|------|---------------|------|------|--|--|
| Account Number and Title: |        | <b>251000</b> | <b>Principal Payable to the Bureau of the Fiscal Service</b> |      |               |      |      |  |  |
| <b>Debit</b>              |        |               |  |      | <b>Credit</b> |      |      |  |  |
| B120                      | B121AP | B135AP        | D308   | E514 | A156          | D312 | E610 |  |  |
| B121                      | B131   | B137AP        | D440   |      |               |      |      |  |  |

|                           |      |               |  |  |               |      |  |  |  |
|---------------------------|------|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>251100</b> | <b>Capitalized Loan Interest Payable - Non-Credit Reform</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |  |  |  |
| B113                      | B121 | B135AP        | B137AP   |  | A156          | B440 |  |  |  |

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|                           |        |        |      |               |  |      |      |  |  |
|---------------------------|--------|--------|------|---------------|--|------|------|--|--|
| Account Number and Title: |        |        |      | <b>252000</b> | <b>Principal Payable to the Federal Financing Bank</b> |      |      |  |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>  |      |      |  |  |
| B120                      | B121AP | B135AP | D308 |               | A156   | D312 | E610 |  |  |
| B121                      | B131   | B137AP | E514 |               |  |      |      |  |  |

|                           |      |  |  |               |  |      |      |      |  |
|---------------------------|------|--|--|---------------|--|------|------|------|--|
| Account Number and Title: |      |  |  | <b>253000</b> | <b>Securities Issued by Federal Agencies Under General and Special Financing Authority</b> |      |      |      |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>  |      |      |      |  |
| C780                      | D308 |  |  |               | B123   | B125 | B127 | D312 |  |

|                           |      |  |  |               |  |  |  |  |  |
|---------------------------|------|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |      |  |  | <b>253100</b> | <b>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</b> |  |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>  |  |  |  |  |
| B127                      | D312 |  |  |               | D308   |  |  |  |  |

|                           |  |  |  |               |   |      |  |  |  |
|---------------------------|--|--|--|---------------|---|------|--|--|--|
| Account Number and Title: |  |  |  | <b>253200</b> | <b>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b> |      |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |      |  |  |  |
| D308                      |  |  |  |               | B125  | D312 |  |  |  |

|                           |  |  |  |               |  |      |  |  |  |
|---------------------------|--|--|--|---------------|--|------|--|--|--|
| Account Number and Title: |  |  |  | <b>253300</b> | <b>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</b> |      |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |      |  |  |  |
| D308                      |  |  |  |               | D312   | E124 |  |  |  |

|                           |      |  |  |               |   |  |  |  |  |
|---------------------------|------|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |      |  |  | <b>253400</b> | <b>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b> |  |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>   |  |  |  |  |
| D312                      | E126 |  |  |               | D308  |  |  |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>254000</b> | <b>Participation and Payment Certificates</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                                 |  |  |  |  |
| D308                      |  |  |  |               | D312  |  |  |  |  |

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|                           |      |  |               |                   |               |  |  |  |  |
|---------------------------|------|--|---------------|-------------------|---------------|--|--|--|--|
| Account Number and Title: |      |  | <b>259000</b> | <b>Other Debt</b> |               |  |  |  |  |
| <b>Debit</b>              |      |  |               |                   | <b>Credit</b> |  |  |  |  |
| B122                      | D308 |  |               |                   | D312          |  |  |  |  |

|                           |      |      |               |                                    |               |      |      |      |  |
|---------------------------|------|------|---------------|------------------------------------|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>261000</b> | <b>Actuarial Pension Liability</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |                                    | <b>Credit</b> |      |      |      |  |
| B103                      | D308 | D570 | E106          | E514                               | B420          | D312 | D571 | E610 |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>262000</b> | <b>Actuarial Health Insurance Liability</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D308                      | D570 | E514 |               |   | B420          | D312 | D571 | E610 |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>263000</b> | <b>Actuarial Life Insurance Liability</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D308                      | D570 | E514 |               |   | B420          | D312 | D571 | E610 |  |

|                           |      |      |               |                                 |               |      |      |  |  |
|---------------------------|------|------|---------------|---------------------------------|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>265000</b> | <b>Actuarial FECA Liability</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |                                 | <b>Credit</b> |      |      |  |  |
| B426R                     | D308 | E514 |               |                                 | B426          | D312 | E610 |  |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>266000</b> | <b>Actuarial Liabilities for Federal Insurance and Guarantee Programs</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| B426R                     | D308 | E514 |               |   | B420          | B426 | D312 | E610 |  |

|                           |      |      |               |  |               |      |      |      |  |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>267000</b> | <b>Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |  |
| B426R                     | D308 | E514 |               |  | B420          | B426 | D312 | E610 |  |

|                           |      |      |               |                                    |               |      |      |      |      |
|---------------------------|------|------|---------------|------------------------------------|---------------|------|------|------|------|
| Account Number and Title: |      |      | <b>269000</b> | <b>Other Actuarial Liabilities</b> |               |      |      |      |      |
| <b>Debit</b>              |      |      |               |                                    | <b>Credit</b> |      |      |      |      |
| B426R                     | D308 | D570 | E514          |                                    | B420          | B426 | D312 | D571 | E610 |

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|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>291000</b> | <b>Prior Liens Outstanding on Acquired Collateral</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| B114                      | D308 | E514          |   |  | D312          | D426 | E610 |  |  |

|                           |      |               |                               |  |               |      |  |  |  |
|---------------------------|------|---------------|-------------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>292000</b> | <b>Contingent Liabilities</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |                               |  | <b>Credit</b> |      |  |  |  |
| B424R                     | D308 | E514          |                               |  | B424          | E610 |  |  |  |

|                           |       |               |   |  |               |  |  |  |  |
|---------------------------|-------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |       | <b>292200</b> | <b>Contingent Liabilities - Federal Government Sponsored Enterprise</b> |  |               |  |  |  |  |
| <b>Debit</b>              |       |               |   |  | <b>Credit</b> |  |  |  |  |
| B202                      | B424R |               |   |  | B424          |  |  |  |  |

|                           |  |               |   |  |               |      |  |  |  |
|---------------------------|--|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>292300</b> | <b>Contingent Liability for Capital Transfers</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |      |  |  |  |
| E514                      |  |               |   |  | B425          | E610 |  |  |  |

|                           |      |               |                               |      |               |      |      |      |  |
|---------------------------|------|---------------|-------------------------------|------|---------------|------|------|------|--|
| Account Number and Title: |      | <b>293000</b> | <b>Lessee Lease Liability</b> |      |               |      |      |      |  |
| <b>Debit</b>              |      |               |                               |      | <b>Credit</b> |      |      |      |  |
| B110                      | C731 | C732          | D308                          | E514 | B437          | D312 | D583 | E610 |  |

|                           |      |               |  |      |               |      |      |  |  |
|---------------------------|------|---------------|--|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>293010</b> | <b>Unfunded Lessee Lease Liability</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |  |  |
| C731                      | C732 | D308          | D583                                   | E514 | B437          | D312 | E610 |  |  |

|                           |      |               |                                |  |               |      |      |  |  |
|---------------------------|------|---------------|--------------------------------|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>294000</b> | <b>Capital Lease Liability</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |                                |  | <b>Credit</b> |      |      |  |  |
| B115                      | B408 | D308          | E514                           |  | B438          | D312 | E610 |  |  |

|                           |      |               |  |  |               |      |      |  |  |
|---------------------------|------|---------------|--|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>296000</b> | <b>Accounts Payable From Canceled Appropriations</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |  |  |
| D145                      | D308 | E514          |  |  | D312          | E610 | F130 |  |  |

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|                           |      |      |               |  |               |      |      |  |  |
|---------------------------|------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>297000</b> | <b>Liability for Capital Transfers</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |  |  |
| B119                      | B136 | D308 | E514          |  | A143          | D312 | E610 |  |  |

|                           |        |        |               |                            |               |      |        |      |      |
|---------------------------|--------|--------|---------------|----------------------------|---------------|------|--------|------|------|
| Account Number and Title: |        |        | <b>298000</b> | <b>Custodial Liability</b> |               |      |        |      |      |
| <b>Debit</b>              |        |        |               |                            | <b>Credit</b> |      |        |      |      |
| C149AP                    | C153AP | D422   | F124          |                            | C141AP        | C142 | C402AP | C404 | D312 |
| C151AP                    | D308   | D424AP |               |                            |               |      |        |      |      |

|                           |        |      |               |  |               |        |        |        |  |
|---------------------------|--------|------|---------------|--|---------------|--------|--------|--------|--|
| Account Number and Title: |        |      | <b>298500</b> | <b>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</b> |               |        |        |        |  |
| <b>Debit</b>              |        |      |               |  | <b>Credit</b> |        |        |        |  |
| C149AP                    | C153AP | F124 |               |  | C145AP        | C159   | C405   | C437   |  |
| C151AP                    | D420R  | F125 |               |  | C147          | C196AP | C420AP | D503AP |  |
|                           |        |      |               |  | C152          | C403AP | C435AP | E516AP |  |

|                           |      |       |               |  |               |      |      |      |  |
|---------------------------|------|-------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |       | <b>299000</b> | <b>Other Liabilities Without Related Budgetary Obligations</b> |               |      |      |      |  |
| <b>Debit</b>              |      |       |               |  | <b>Credit</b> |      |      |      |  |
| C170                      | D112 | D402R | E504          |  | B420          | C166 | D312 | D562 |  |
| C174R                     | D308 | D555  | E514          |  | C150          | D148 | D402 | E610 |  |

|                           |  |  |               |  |               |      |  |  |  |
|---------------------------|--|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |  |  | <b>299010</b> | <b>Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government</b> |               |      |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |      |  |  |  |
| D308                      |  |  |               |  | D148          | D312 |  |  |  |

|                           |  |  |               |                                       |               |      |      |  |  |
|---------------------------|--|--|---------------|---------------------------------------|---------------|------|------|--|--|
| Account Number and Title: |  |  | <b>299100</b> | <b>Other Liabilities - Reductions</b> |               |      |      |  |  |
| <b>Debit</b>              |  |  |               |                                       | <b>Credit</b> |      |      |  |  |
| A141                      |  |  |               |                                       | A132          | A136 | A189 |  |  |
|                           |  |  |               |                                       | A134          | A145 | D622 |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>299200</b> | <b>Appropriated Dedicated Collections Liability</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
|                           |  |  |               |   | A556          |  |  |  |  |

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|                           |               |                            |  |  |               |  |  |  |  |
|---------------------------|---------------|----------------------------|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>299300</b> | <b>Accrued Liabilities</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |                            |  |  | <b>Credit</b> |  |  |  |  |
|                           |               |                            |  |  | B413          |  |  |  |  |

|                           |               |   |      |  |               |      |      |  |  |
|---------------------------|---------------|---|------|--|---------------|------|------|--|--|
| Account Number and Title: | <b>299500</b> | <b>Estimated Cleanup Cost Liability</b> |      |  |               |      |      |  |  |
| <b>Debit</b>              |               |   |      |  | <b>Credit</b> |      |      |  |  |
| B436                      | D308          | D434                                    | E514 |  | B420          | D312 | E610 |  |  |

|                           |               |  |      |      |               |      |      |      |      |
|---------------------------|---------------|--|------|------|---------------|------|------|------|------|
| Account Number and Title: | <b>309000</b> | <b>Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer</b> |      |      |               |      |      |      |      |
| <b>Debit</b>              |               |  |      |      | <b>Credit</b> |      |      |      |      |
| A198                      | A199AP        | A214   | A225 | A227 | A196AP        | A197 | A215 | A224 | A226 |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>310000</b> | <b>Unexpended Appropriations - Cumulative</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F342                      |               |   |  |  | F342          |  |  |  |  |

|                           |               |  |      |      |               |        |       |      |  |
|---------------------------|---------------|--|------|------|---------------|--------|-------|------|--|
| Account Number and Title: | <b>310100</b> | <b>Unexpended Appropriations - Appropriations Received</b> |      |      |               |        |       |      |  |
| <b>Debit</b>              |               |  |      |      | <b>Credit</b> |        |       |      |  |
| F108                      | F127          | F148   | F311 | F342 | A104          | A170   | A202  | H400 |  |
|                           |               |  |      |      | A110          | A198   | F107  | H406 |  |
|                           |               |  |      |      | A155          | A199AP | F108R | H448 |  |

|                           |               |   |  |  |               |      |      |      |      |
|---------------------------|---------------|---|--|--|---------------|------|------|------|------|
| Account Number and Title: | <b>310200</b> | <b>Unexpended Appropriations - Transfers-In</b> |  |  |               |      |      |      |      |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |      |      |
| F342                      |               |   |  |  | A209          | A436 | A460 | A480 | H422 |
|                           |               |   |  |  | A225          | A444 | A467 | A496 | H426 |
|                           |               |   |  |  | A408          | A448 | A472 | A506 |      |

|                           |               |  |      |      |               |  |  |  |  |
|---------------------------|---------------|--|------|------|---------------|--|--|--|--|
| Account Number and Title: | <b>310300</b> | <b>Unexpended Appropriations - Transfers-Out</b> |      |      |               |  |  |  |  |
| <b>Debit</b>              |               |  |      |      | <b>Credit</b> |  |  |  |  |
| A207                      | A412          | A464   | A484 | H420 | F342          |  |  |  |  |
| A224                      | A432          | A469   | A490 | H424 |               |  |  |  |  |
| A404                      | A440          | A476   | A494 |      |               |  |  |  |  |

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|                           |        |        |      |               |   |       |      |  |  |
|---------------------------|--------|--------|------|---------------|---|-------|------|--|--|
| Account Number and Title: |        |        |      | <b>310500</b> | <b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</b> |       |      |  |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>   |       |      |  |  |
| D304                      | D306AP | D308AP | F342 |               | D310R   | D312R | F342 |  |  |

|                           |      |      |        |               |  |      |      |  |  |
|---------------------------|------|------|--------|---------------|--|------|------|--|--|
| Account Number and Title: |      |      |        | <b>310600</b> | <b>Unexpended Appropriations - Adjustments</b> |      |      |  |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>                                  |      |      |  |  |
| A112                      | A169 | F106 | F122   | H428          | A105   | A200 | F342 |  |  |
| A132                      | C159 | F119 | F127   |               |  |      |      |  |  |
| A136                      | D622 | F120 | F128AP |               |  |      |      |  |  |

|                           |        |        |        |               |   |       |       |       |      |
|---------------------------|--------|--------|--------|---------------|---|-------|-------|-------|------|
| Account Number and Title: |        |        |        | <b>310700</b> | <b>Unexpended Appropriations - Used - Accrued</b> |       |       |       |      |
| <b>Debit</b>              |        |        |        |               | <b>Credit</b>                                     |       |       |       |      |
| A202AP                    | B413AP | B436AP | D134AP | E108AP        | B110AP  | B235  | D102R | D618R | F342 |
| B134                      | B416AP | B438AP | D626AP | E109AP        | B115AP  | B450R | D110R | F128R |      |
| B402AP                    | B418AP | B452AP | E102AP | E204AP        |   |       |       |       |      |
| B406AP                    | B428AP | D106AP | E104AP | E412AP        |   |       |       |       |      |
| B412AP                    | B430AP | D107AP | E106AP |               |   |       |       |       |      |

|                           |        |        |        |               |   |       |       |       |  |
|---------------------------|--------|--------|--------|---------------|---|-------|-------|-------|--|
| Account Number and Title: |        |        |        | <b>310710</b> | <b>Unexpended Appropriations - Used - Disbursed</b> |       |       |       |  |
| <b>Debit</b>              |        |        |        |               | <b>Credit</b>                                       |       |       |       |  |
| B102AP                    | B108AP | B122AP | B235   | C408AP        | C132R   | C136R | C138R | D108R |  |
| B105AP                    | B109AP | B130AP | B414AP | D126AP        | C134R   | C137R | C139R | F342  |  |
| B106AP                    | B110AP | B202AP | B604AP |               |   |       |       |       |  |
| B107AP                    | B115AP | B234   | C136AP |               |   |       |       |       |  |

|                           |        |        |      |               |  |       |      |  |  |
|---------------------------|--------|--------|------|---------------|--|-------|------|--|--|
| Account Number and Title: |        |        |      | <b>310800</b> | <b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b> |       |      |  |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>  |       |      |  |  |
| D304                      | D306AP | D308AP | F342 |               | D310R  | D312R | F342 |  |  |

|                           |        |        |      |               |   |       |      |  |  |
|---------------------------|--------|--------|------|---------------|---|-------|------|--|--|
| Account Number and Title: |        |        |      | <b>310900</b> | <b>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b> |       |      |  |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>   |       |      |  |  |
| D302                      | D306AP | D308AP | F342 |               | D310R   | D312R | F342 |  |  |

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|                           |      |               |   |  |               |      |  |  |  |
|---------------------------|------|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>331000</b> | <b>Cumulative Results of Operations</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |  |  |  |
| F336                      | F340 |               |   |  | F336          | F338 |  |  |  |

|                           |      |               |                             |  |               |      |  |  |  |
|---------------------------|------|---------------|-----------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>340000</b> | <b>Fiduciary Net Assets</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |                             |  | <b>Credit</b> |      |  |  |  |
| H300                      | H312 |               |                             |  | H301          | H310 |  |  |  |

|                           |  |               |  |  |               |  |  |  |  |
|---------------------------|--|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>341000</b> | <b>Contributions to Fiduciary Net Assets</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |  |  |  |  |
| H310                      |  |               |  |  | H100          |  |  |  |  |

|                           |  |               |   |  |               |  |  |  |  |
|---------------------------|--|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>342000</b> | <b>Withdrawals or Distributions of Fiduciary Net Assets</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |  |  |  |  |
| H200                      |  |               |   |  | H312          |  |  |  |  |

|                           |       |               |  |  |               |      |  |  |  |
|---------------------------|-------|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |       | <b>403400</b> | <b>Anticipated Adjustments to Contract Authority</b> |  |               |      |  |  |  |
| <b>Debit</b>              |       |               |  |  | <b>Credit</b> |      |  |  |  |
| A172                      | A178R | F114          |  |  | A178          | F118 |  |  |  |

|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>403500</b> | <b>Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| A154                      | F112 |               |   |  | A153          |  |  |  |  |

|                           |      |               |  |  |               |      |  |  |  |
|---------------------------|------|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>404400</b> | <b>Anticipated Reductions to Borrowing Authority</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |  |  |  |
| A158                      | A159 | F114          |  |  | A164          | F118 |  |  |  |

|                           |      |               |  |      |               |      |      |  |  |
|---------------------------|------|---------------|--|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>404700</b> | <b>Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |  |  |
| B111                      | B119 | B120          | B136   | F114 | A142          | A143 | F118 |  |  |

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|                           |      |               |   |      |               |      |      |  |  |
|---------------------------|------|---------------|---|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>404800</b> | <b>Anticipated Transfers to the General Fund of the U.S.<br/>Government - Prior-Year Balances</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |      | <b>Credit</b> |      |      |  |  |
| B111                      | B119 | B120          | B136  | F114 | A142          | A143 | F113 |  |  |

|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>405000</b> | <b>Anticipated Reductions to Appropriations by Offsetting<br/>Collections or Receipts</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| C205                      | F112 |               |   |  | A213          |  |  |  |  |

|                           |      |               |   |  |               |      |      |      |      |
|---------------------------|------|---------------|---|--|---------------|------|------|------|------|
| Account Number and Title: |      | <b>406000</b> | <b>Anticipated Collections From Non-Federal Sources</b> |  |               |      |      |      |      |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |      |      |
| A140                      | F116 |               |   |  | A220          | C116 | C609 | C616 | C640 |
|                           |      |               |   |  | C107          | C117 | C612 | C626 | C646 |
|                           |      |               |   |  | C109          | C154 | C614 | C628 | F112 |

|                           |      |               |   |  |               |      |      |      |      |
|---------------------------|------|---------------|---|--|---------------|------|------|------|------|
| Account Number and Title: |      | <b>407000</b> | <b>Anticipated Collections From Federal Sources</b> |  |               |      |      |      |      |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |      |      |
| A140                      | C604 | C708          |   |  | A220          | C124 | C416 | C618 | F112 |
| C457                      | C704 | F116          |   |  | C101          | C204 | C453 | C646 |      |
|                           |      |               |   |  | C103          | C412 | C602 | C648 |      |
|                           |      |               |   |  | C106          | C413 | C606 | C650 |      |
|                           |      |               |   |  | C109          | C415 | C608 | C706 |      |

|                           |  |               |  |  |               |  |  |  |  |
|---------------------------|--|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>408000</b> | <b>Federal Financing Bank (FFB) - Anticipated Net Principal<br/>Payments</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |  |  |  |  |
| A106                      |  |               |  |  | A107          |  |  |  |  |

|                           |      |               |   |  |               |       |  |  |  |
|---------------------------|------|---------------|---|--|---------------|-------|--|--|--|
| Account Number and Title: |      | <b>408100</b> | <b>Amounts Appropriated From a Specific Treasury-Managed<br/>Trust Fund TAFS - Receivable - Transferred</b> |  |               |       |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |       |  |  |  |
| A542                      | F374 |               |   |  | A540          | F374R |  |  |  |

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|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>408200</b> | <b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| A542                      | F376 |               |   |  | A540          |  |  |  |  |

|                           |      |               |  |  |               |       |  |  |  |
|---------------------------|------|---------------|--|--|---------------|-------|--|--|--|
| Account Number and Title: |      | <b>408300</b> | <b>Transfers - Current-Year Authority - Receivable - Transferred</b> |  |               |       |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |       |  |  |  |
| A542                      | F378 |               |  |  | A540          | F378R |  |  |  |

|                           |      |               |  |       |               |      |      |  |  |
|---------------------------|------|---------------|--|-------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>411100</b> | <b>Debt Liquidation Appropriations</b> |       |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |       | <b>Credit</b> |      |      |  |  |
| A104                      | A196 | A197AP        | A199R                                  | F108R | A199          | F108 | F302 |  |  |

|                           |      |               |   |  |               |      |  |  |  |
|---------------------------|------|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>411200</b> | <b>Liquidation of Deficiency - Appropriations</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |  |  |  |
| A104                      | A196 | A197AP        | A199R   |  | A199          | F302 |  |  |  |

|                           |  |               |  |  |               |  |  |  |  |
|---------------------------|--|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>411300</b> | <b>Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |  |  |  |  |
| A184                      |  |               |  |  | F302          |  |  |  |  |

|                           |      |               |  |      |               |        |        |      |      |
|---------------------------|------|---------------|--|------|---------------|--------|--------|------|------|
| Account Number and Title: |      | <b>411400</b> | <b>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</b> |      |               |        |        |      |      |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |        |        |      |      |
| A186                      | A250 | C176          | C606   | C636 | B124AP        | B128AP | B162AP | C458 | F302 |
| A188                      | A510 | C190          | C608   | C750 | B126          | B129   | B163AP | C604 |      |
| A195                      | C114 | C452          | C618   | C752 | B126AP        | B160AP | C456   | D438 |      |
| A201                      | C124 | C454          | C622   | C754 |               |        |        |      |      |
| A212                      | C172 | C602          | C624   | E113 |               |        |        |      |      |

|                           |      |               |                                   |  |               |      |  |  |  |
|---------------------------|------|---------------|-----------------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>411500</b> | <b>Loan Subsidy Appropriation</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |                                   |  | <b>Credit</b> |      |  |  |  |
| A104                      | A196 | A197AP        | A199R                             |  | A199          | F302 |  |  |  |

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**U.S. Standard General Ledger  
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|                           |      |               |                                       |  |               |      |  |  |  |
|---------------------------|------|---------------|---------------------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>411600</b> | <b>Debt Forgiveness Appropriation</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |                                       |  | <b>Credit</b> |      |  |  |  |
| A104                      | A196 | A197AP        | A199R                                 |  | A199          | F302 |  |  |  |

|                           |  |               |   |  |               |  |  |  |  |
|---------------------------|--|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>411601</b> | <b>Debt Forgiveness - Cancellation of Debt Adjustment</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |  |  |  |  |
| A200                      |  |               |   |  | F302          |  |  |  |  |

|                           |      |               |  |  |               |      |  |  |  |
|---------------------------|------|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>411700</b> | <b>Loan Administrative Expense Appropriation</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |  |  |  |
| A104                      | A196 | A197AP        | A199R  |  | A199          | F302 |  |  |  |

|                           |       |               |   |  |               |      |  |  |  |
|---------------------------|-------|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: |       | <b>411800</b> | <b>Reestimated Loan Subsidy Appropriation</b> |  |               |      |  |  |  |
| <b>Debit</b>              |       |               |   |  | <b>Credit</b> |      |  |  |  |
| A104                      | F108R |               |   |  | F108          | F302 |  |  |  |

|                           |        |               |                                      |  |               |      |      |      |      |
|---------------------------|--------|---------------|--------------------------------------|--|---------------|------|------|------|------|
| Account Number and Title: |        | <b>411900</b> | <b>Other Appropriations Realized</b> |  |               |      |      |      |      |
| <b>Debit</b>              |        |               |                                      |  | <b>Credit</b> |      |      |      |      |
| A104                      | A196   | A199R         |                                      |  | A125          | A199 | F108 | F148 | F302 |
| A155                      | A197AP | F108R         |                                      |  |               |      |      |      |      |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>411910</b> | <b>Indefinite Appropriation - Upward Adjustments</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| A105                      |  |               |  |  | F127          | F302 |  |  |  |

|                           |  |               |   |  |               |  |  |  |  |
|---------------------------|--|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>411912</b> | <b>Definite Appropriation - Adjustments for Trust Fund Share - Prior Year</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |  |  |  |  |
|                           |  |               |   |  | F311          |  |  |  |  |

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|                           |      |      |  |               |   |      |      |  |  |
|---------------------------|------|------|--|---------------|---|------|------|--|--|
| Account Number and Title: |      |      |  | <b>411920</b> | <b>Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations</b> |      |      |  |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>   |      |      |  |  |
| A215                      | A224 | A226 |  |               | A214  | A225 | A227 |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>411990</b> | <b>Other Appropriations Realized - International Monetary Fund</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| H406                      |  |  |  |               | H480   |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>411991</b> | <b>Other Appropriations Realized - International Monetary Fund - Reserve Tranche</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| H400                      |  |  |  |               | H480   |  |  |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>411992</b> | <b>Other Appropriations Realized - International Monetary Fund - Letter of Credit</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
| H400                      |  |  |  |               | H480  |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>411994</b> | <b>Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| H448                      |  |  |  |               |  |  |  |  |  |

|                           |        |      |      |               |  |      |      |      |      |
|---------------------------|--------|------|------|---------------|--|------|------|------|------|
| Account Number and Title: |        |      |      | <b>412000</b> | <b>Anticipated Indefinite Appropriations</b> |      |      |      |      |
| <b>Debit</b>              |        |      |      |               | <b>Credit</b>                                |      |      |      |      |
| A102                      | A196AP | C604 | F116 |               | A104   | A201 | A516 | C190 | C618 |
| A104AP                    | B126   | D438 |      |               | A186   | A202 | C114 | C452 | C622 |
|                           |        |      |      |               | A195   | A212 | C124 | C602 | C636 |
|                           |        |      |      |               | A196   | A250 | C172 | C606 | F112 |
|                           |        |      |      |               | A197AP                                       | A510 | C176 | C608 |      |

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|                           |  |        |  |  |        |  |  |  |  |
|---------------------------|--|--------|--|--|--------|--|--|--|--|
| Account Number and Title: |  | 412050 | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year |  |        |  |  |  |  |
| Debit                     |  |        |  |  | Credit |  |  |  |  |
| F311                      |  |        |  |  | A709   |  |  |  |  |

|                           |        |        |   |  |        |  |  |  |  |
|---------------------------|--------|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |        | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation |  |        |  |  |  |  |
| Debit                     |        |        |   |  | Credit |  |  |  |  |
| A519                      | F123AP |        |   |  | F369   |  |  |  |  |

|                           |      |        |   |  |        |  |  |  |  |
|---------------------------|------|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |      | 412250 | Federal Financing Bank (FFB) - Net Principal Payments |  |        |  |  |  |  |
| Debit                     |      |        |   |  | Credit |  |  |  |  |
| A107                      | A252 |        |   |  | A253   |  |  |  |  |

|                           |      |        |  |  |        |  |  |  |  |
|---------------------------|------|--------|--|--|--------|--|--|--|--|
| Account Number and Title: |      | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction |  |        |  |  |  |  |
| Debit                     |      |        |  |  | Credit |  |  |  |  |
| A135AP                    | A518 |        |  |  | F366   |  |  |  |  |

|                           |      |        |  |  |        |      |  |  |  |
|---------------------------|------|--------|--|--|--------|------|--|--|--|
| Account Number and Title: |      | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |  |        |      |  |  |  |
| Debit                     |      |        |  |  | Credit |      |  |  |  |
| F360                      | F368 |        |  |  | A522   | A523 |  |  |  |

|                           |  |        |   |  |        |  |  |  |  |
|---------------------------|--|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |  | 412500 | Loan Modification Adjustment Transfer Appropriation |  |        |  |  |  |  |
| Debit                     |  |        |   |  | Credit |  |  |  |  |
| A202                      |  |        |   |  | F302   |  |  |  |  |

|                           |      |        |   |  |        |      |        |      |  |
|---------------------------|------|--------|---|--|--------|------|--------|------|--|
| Account Number and Title: |      | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |  |        |      |        |      |  |
| Debit                     |      |        |   |  | Credit |      |        |      |  |
| A173                      | A516 | F374R  |   |  | A135AP | A518 | A524   | F374 |  |
|                           |      |        |   |  | A175   | A519 | F123AP |      |  |

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|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>412700</b> | <b>Amounts Appropriated From Specific Invested TAFS - Payable</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| A522                      | A523 | A526 |               |   | A520          | A521 |  |  |  |

|                           |      |  |               |  |               |      |      |  |  |
|---------------------------|------|--|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |  | <b>412800</b> | <b>Amounts Appropriated From Specific Invested TAFS - Transfers-In</b> |               |      |      |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |      |  |  |
| A524                      | A528 |  |               |  | A135AP        | A518 | F302 |  |  |

|                           |       |      |               |   |               |      |  |  |  |
|---------------------------|-------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |       |      | <b>412900</b> | <b>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</b> |               |      |  |  |  |
| <b>Debit</b>              |       |      |               |   | <b>Credit</b> |      |  |  |  |
| A522                      | A530R | A531 | F302          |   | A526          | A530 |  |  |  |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>413000</b> | <b>Appropriation to Liquidate Contract Authority Withdrawn</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| F302                      |  |  |               |  | A169          |  |  |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>413100</b> | <b>Current-Year Indefinite Contract Authority</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| A166                      |  |  |               |   | F304          |  |  |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>413120</b> | <b>Current-Year Definite Contract Authority</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| A166                      |  |  |               |   | F304          |  |  |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>413200</b> | <b>Substitution of Contract Authority</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| A187                      | F304 |  |               |   | A176          | A704 |  |  |  |

|                           |  |  |               |   |               |      |      |      |  |
|---------------------------|--|--|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |  |  | <b>413300</b> | <b>Decreases to Indefinite Contract Authority</b> |               |      |      |      |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |      |      |      |  |
| F304                      |  |  |               |   | A154AP        | A172 | A174 | F113 |  |

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|                           |               |  |  |  |               |      |  |  |  |
|---------------------------|---------------|--|--|--|---------------|------|--|--|--|
| Account Number and Title: | <b>413400</b> | <b>Indefinite Contract Authority Withdrawn</b> |  |  |               |      |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |  |  |  |
| F304                      |               |  |  |  | A154          | D136 |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>413415</b> | <b>Adjustment for Definite Contract Authority - Prior-Year</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F304                      |               |  |  |  | D137          |  |  |  |  |

|                           |               |                                      |  |  |               |      |      |  |  |
|---------------------------|---------------|--------------------------------------|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>413500</b> | <b>Contract Authority Liquidated</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |                                      |  |  | <b>Credit</b> |      |      |  |  |
| A169                      | F304          |                                      |  |  | A168          | A171 | A182 |  |  |
|                           |               |                                      |  |  | A170          | A175 | A187 |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>413600</b> | <b>Contract Authority To Be Liquidated by Trust Funds</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| A175                      |               |   |  |  | A173          |  |  |  |  |

|                           |               |   |  |  |               |      |  |  |  |
|---------------------------|---------------|---|--|--|---------------|------|--|--|--|
| Account Number and Title: | <b>413700</b> | <b>Transfers of Contract Authority - Allocation</b> |  |  |               |      |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |  |  |  |
| A177                      | F393          |   |  |  | A179          | F392 |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>413800</b> | <b>Appropriation to Liquidate Contract Authority</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| A170                      | A171          | A175   |  |  | F302          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>413810</b> | <b>Appropriation to Liquidate Contract Authority - FMSTF</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| A168                      |               |  |  |  | F302          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>413900</b> | <b>Contract Authority Carried Forward</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F304                      |               |   |  |  | F304          |  |  |  |  |

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|                           |        |                                     |  |  |        |      |  |  |  |
|---------------------------|--------|-------------------------------------|--|--|--------|------|--|--|--|
| Account Number and Title: | 414000 | Substitution of Borrowing Authority |  |  |        |      |  |  |  |
| Debit                     |        |                                     |  |  | Credit |      |  |  |  |
| F306                      |        |                                     |  |  | A155   | A159 |  |  |  |

|                           |        |   |  |  |        |  |  |  |  |
|---------------------------|--------|---|--|--|--------|--|--|--|--|
| Account Number and Title: | 414100 | Current-Year Indefinite Borrowing Authority |  |  |        |  |  |  |  |
| Debit                     |        |   |  |  | Credit |  |  |  |  |
| A152                      |        |   |  |  | F306   |  |  |  |  |

|                           |        |   |  |  |        |  |  |  |  |
|---------------------------|--------|---|--|--|--------|--|--|--|--|
| Account Number and Title: | 414120 | Current-Year Definite Borrowing Authority |  |  |        |  |  |  |  |
| Debit                     |        |   |  |  | Credit |  |  |  |  |
| A152                      |        |   |  |  | F306   |  |  |  |  |

|                           |        |  |  |  |        |      |        |        |  |
|---------------------------|--------|--|--|--|--------|------|--------|--------|--|
| Account Number and Title: | 414200 | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority |  |  |        |      |        |        |  |
| Debit                     |        |  |  |  | Credit |      |        |        |  |
| F302                      |        |  |  |  | B120   | B121 | B135AP | B137AP |  |

|                           |        |   |  |  |        |  |  |  |  |
|---------------------------|--------|---|--|--|--------|--|--|--|--|
| Account Number and Title: | 414201 | Modification Adjustment Transfer of Borrowing Authority Converted to Cash |  |  |        |  |  |  |  |
| Debit                     |        |   |  |  | Credit |  |  |  |  |
| F302                      |        |   |  |  | B111   |  |  |  |  |

|                           |        |  |  |  |        |        |        |  |  |
|---------------------------|--------|--|--|--|--------|--------|--------|--|--|
| Account Number and Title: | 414202 | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances |  |  |        |        |        |  |  |
| Debit                     |        |  |  |  | Credit |        |        |  |  |
| F302                      |        |  |  |  | B121   | B135AP | B137AP |  |  |

|                           |        |  |  |  |        |        |        |  |  |
|---------------------------|--------|--|--|--|--------|--------|--------|--|--|
| Account Number and Title: | 414203 | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances |  |  |        |        |        |  |  |
| Debit                     |        |  |  |  | Credit |        |        |  |  |
| F302                      |        |  |  |  | B121   | B135AP | B137AP |  |  |

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|                           |        |  |  |  |        |      |      |  |  |
|---------------------------|--------|--|--|--|--------|------|------|--|--|
| Account Number and Title: | 414300 | Current-Year Decreases to Indefinite Borrowing Authority |  |  |        |      |      |  |  |
| Debit                     |        |  |  |  | Credit |      |      |  |  |
| F306                      |        |  |  |  | A148   | A158 | F113 |  |  |

|                           |        |                               |  |  |        |  |  |  |  |
|---------------------------|--------|-------------------------------|--|--|--------|--|--|--|--|
| Account Number and Title: | 414400 | Borrowing Authority Withdrawn |  |  |        |  |  |  |  |
| Debit                     |        |                               |  |  | Credit |  |  |  |  |
| F306                      |        |                               |  |  | D138   |  |  |  |  |

|                           |        |                                       |  |  |        |  |  |  |  |
|---------------------------|--------|---------------------------------------|--|--|--------|--|--|--|--|
| Account Number and Title: | 414500 | Borrowing Authority Converted to Cash |  |  |        |  |  |  |  |
| Debit                     |        |                                       |  |  | Credit |  |  |  |  |
| F306                      |        |                                       |  |  | A156   |  |  |  |  |

|                           |        |   |  |  |        |        |        |  |  |
|---------------------------|--------|---|--|--|--------|--------|--------|--|--|
| Account Number and Title: | 414600 | Actual Repayments of Debt, Current-Year Authority |  |  |        |        |        |  |  |
| Debit                     |        |   |  |  | Credit |        |        |  |  |
| F302                      |        |   |  |  | B120   | B121AP | B135AP |  |  |
|                           |        |   |  |  | B121   | B131   | B137AP |  |  |

|                           |        |  |  |  |        |        |        |  |  |
|---------------------------|--------|--|--|--|--------|--------|--------|--|--|
| Account Number and Title: | 414700 | Actual Repayments of Debt, Prior-Year Balances |  |  |        |        |        |  |  |
| Debit                     |        |  |  |  | Credit |        |        |  |  |
| F302                      |        |  |  |  | B120   | B121AP | B135AP |  |  |
|                           |        |  |  |  | B121   | B131   | B137AP |  |  |

|                           |        |   |  |  |        |  |  |  |  |
|---------------------------|--------|---|--|--|--------|--|--|--|--|
| Account Number and Title: | 414800 | Resources Realized From Borrowing Authority |  |  |        |  |  |  |  |
| Debit                     |        |   |  |  | Credit |  |  |  |  |
| A156                      |        |   |  |  | F302   |  |  |  |  |

|                           |        |                                     |  |  |        |  |  |  |  |
|---------------------------|--------|-------------------------------------|--|--|--------|--|--|--|--|
| Account Number and Title: | 414900 | Borrowing Authority Carried Forward |  |  |        |  |  |  |  |
| Debit                     |        |                                     |  |  | Credit |  |  |  |  |
| F306                      |        |                                     |  |  | F306   |  |  |  |  |

|                           |        |   |  |  |        |      |      |  |  |
|---------------------------|--------|---|--|--|--------|------|------|--|--|
| Account Number and Title: | 414910 | Borrowing Authority Carried Forward - Transferred |  |  |        |      |      |  |  |
| Debit                     |        |   |  |  | Credit |      |      |  |  |
| A218AP                    | A223   | F306  |  |  | A217AP | A222 | F306 |  |  |

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|                           |               |  |  |  |               |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|
| Account Number and Title: | <b>415000</b> | <b>Reappropriations - Transfers-In</b> |  |  |               |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |
| A110                      |               |  |  |  | F302          |  |  |  |

|                           |               |  |  |  |               |      |      |      |
|---------------------------|---------------|--|--|--|---------------|------|------|------|
| Account Number and Title: | <b>415100</b> | <b>Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority</b> |  |  |               |      |      |      |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |      |
| F302                      |               |  |  |  | B111          | B119 | B136 | B139 |

|                           |               |   |  |  |               |      |      |      |
|---------------------------|---------------|---|--|--|---------------|------|------|------|
| Account Number and Title: | <b>415200</b> | <b>Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances</b> |  |  |               |      |      |      |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |      |
| F302                      |               |   |  |  | B111          | B119 | B136 | B139 |

|                           |               |   |  |  |               |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|--|--|
| Account Number and Title: | <b>415300</b> | <b>Transfers of Contract Authority - Non-Allocation</b> |  |  |               |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |  |  |
| A161                      | A167          | F305  |  |  | A163          | A165 |  |  |

|                           |               |   |  |  |               |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|--|--|
| Account Number and Title: | <b>415400</b> | <b>Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred</b> |  |  |               |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |  |  |
| A160                      |               |   |  |  | A157          | F305 |  |  |

|                           |               |   |  |  |               |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|--|--|
| Account Number and Title: | <b>415500</b> | <b>Appropriation to Liquidate Contract Authority - Allocation - Transferred</b> |  |  |               |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |  |  |
| A180                      | F392          |   |  |  | A181          | F393 |  |  |

|                           |               |   |  |  |               |      |      |  |
|---------------------------|---------------|---|--|--|---------------|------|------|--|
| Account Number and Title: | <b>415700</b> | <b>Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation</b> |  |  |               |      |      |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |  |
| A192                      |               |   |  |  | F132          | F316 | F354 |  |

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|                           |               |  |  |  |               |      |      |  |  |
|---------------------------|---------------|--|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>415730</b> | <b>Authority Made Available From Appropriations Previously Precluded From Obligation</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |  |  |
| A192                      |               |  |  |  | F132          | F316 | F354 |  |  |

|                           |               |  |  |  |               |      |      |  |  |
|---------------------------|---------------|--|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>415800</b> | <b>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |  |  |
| A194                      |               |  |  |  | F134          | F318 | F356 |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>415900</b> | <b>Repayment of Repayable Advances - Current-Year Authority</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |   |  |  |               |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>415901</b> | <b>Repayment of Repayable Advances - Prior-Year Balances</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |  |  |  | A216          |  |  |  |  |

|                           |               |   |  |  |               |      |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>416000</b> | <b>Anticipated Transfers - Current-Year Authority</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |  |  |
| A417                      | A476          | A520  |  |  | A418          | A472 | A532 |  |  |
| A468                      | A478          | A534  |  |  | A470          | A474 | F104 |  |  |

|                           |               |   |  |  |               |      |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>416500</b> | <b>Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |  |  |
| A402                      | A426          |   |  |  | A401          | A416 | F104 |  |  |

|                           |               |   |  |  |               |      |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>416512</b> | <b>Allocations of Authority - Anticipated From Invested Balances - Prior Year</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |  |  |
| A402                      | A426          |   |  |  | A401          | A416 | F104 |  |  |

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|                           |      |      |      |               |  |      |      |  |  |
|---------------------------|------|------|------|---------------|--|------|------|--|--|
| Account Number and Title: |      |      |      | <b>416600</b> | <b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year</b> |      |      |  |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>  |      |      |  |  |
| A416                      | A424 | A430 | F397 |               | A135AP   | A422 | F376 |  |  |
|                           |      |      |      |               | A420   | A426 | F397 |  |  |

|                           |      |      |  |               |  |      |      |      |  |
|---------------------------|------|------|--|---------------|--|------|------|------|--|
| Account Number and Title: |      |      |  | <b>416612</b> | <b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year</b> |      |      |      |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>  |      |      |      |  |
| A416                      | A430 | F397 |  |               | A420   | A426 | F376 | F397 |  |

|                           |  |  |  |               |  |      |  |  |  |
|---------------------------|--|--|--|---------------|--|------|--|--|--|
| Account Number and Title: |  |  |  | <b>416700</b> | <b>Allocations of Realized Authority - Transferred From Invested Balances - Current-Year</b> |      |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |      |  |  |  |
| A420                      |  |  |  |               | A430   | F302 |  |  |  |

|                           |      |  |  |               |  |      |  |  |  |
|---------------------------|------|--|--|---------------|--|------|--|--|--|
| Account Number and Title: |      |  |  | <b>416712</b> | <b>Allocations of Realized Authority - Transferred From Invested Balances - Prior Year</b> |      |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>  |      |  |  |  |
| A420                      | F302 |  |  |               | A430   | F302 |  |  |  |

|                           |      |      |  |               |  |      |  |  |  |
|---------------------------|------|------|--|---------------|--|------|--|--|--|
| Account Number and Title: |      |      |  | <b>416800</b> | <b>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</b> |      |  |  |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>  |      |  |  |  |
| A135AP                    | A422 | F364 |  |               | A424   | F362 |  |  |  |

|                           |      |      |  |               |   |      |      |      |  |
|---------------------------|------|------|--|---------------|---|------|------|------|--|
| Account Number and Title: |      |      |  | <b>417000</b> | <b>Transfers - Current-Year Authority</b> |      |      |      |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>                             |      |      |      |  |
| A157                      | A472 | A480 |  |               | A160                                      | A476 | A484 | F302 |  |
| A225                      | A474 | A482 |  |               | A224                                      | A478 | A486 |      |  |

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|                           |       |      |               |  |               |      |      |  |  |
|---------------------------|-------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |       |      | <b>417100</b> | <b>Non-Allocation Transfers of Invested Balances - Receivable - Current-Year</b> |               |      |      |  |  |
| <b>Debit</b>              |       |      |               |  | <b>Credit</b> |      |      |  |  |
| A532                      | F378R | F398 |               |  | A536          | F378 | F398 |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>417112</b> | <b>Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| A532                      | F398 |  |               |  | A536          | F398 |  |  |  |

|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>417200</b> | <b>Non-Allocation Transfers of Invested Balances - Payable - Current-Year</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| A522                      | A538 | F399 |               |   | A534          | F399 |  |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>417212</b> | <b>Non-Allocation Transfers of Invested Balances - Payable - Prior-Year</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| A538                      | F399 |  |               |   | A534          | F399 |  |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>417300</b> | <b>Non-Allocation Transfers of Invested Balances - Transferred - Current-Year</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| A536                      | F302 |  |               |   | A538          | F302 |  |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>417312</b> | <b>Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| A536                      | F302 |  |               |   | A538          | F302 |  |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>417400</b> | <b>Transfers - Current-Year Borrowing Authority Converted to Cash</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| A418                      | F302 |  |               |   | A417          | F302 |  |  |  |

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|                           |      |      |      |        |  |      |      |      |  |
|---------------------------|------|------|------|--------|--|------|------|------|--|
| Account Number and Title: |      |      |      | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |      |      |      |  |
| Debit                     |      |      |      |        | Credit   |      |      |      |  |
| A181                      | A446 | A450 | A474 |        | A180   | A406 | A442 | A478 |  |
| A444                      | A448 | A472 |      |        | A404   | A440 | A476 | F302 |  |

|                           |      |  |        |  |  |  |  |  |  |
|---------------------------|------|--|--------|--|--|--|--|--|--|
| Account Number and Title: |      |  | 417590 |  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund |  |  |  |  |
| Debit                     |      |  |        |  | Credit   |  |  |  |  |
| H422                      | H480 |  |        |  | H420   |  |  |  |  |

|                           |      |      |        |      |   |      |      |      |      |
|---------------------------|------|------|--------|------|---|------|------|------|------|
| Account Number and Title: |      |      | 417600 |      | Allocation Transfers of Prior-Year Balances |      |      |      |      |
| Debit                     |      |      |        |      | Credit                                      |      |      |      |      |
| A436                      | A444 | A448 | A454   | A474 | A404  | A432 | A440 | A452 | F302 |
| A438                      | A446 | A450 | A472   |      | A406  | A434 | A442 | A476 |      |

|                           |  |  |        |  |   |  |  |  |  |
|---------------------------|--|--|--------|--|---|--|--|--|--|
| Account Number and Title: |  |  | 417690 |  | Allocation Transfers of Prior-Year Balances - International Monetary Fund |  |  |  |  |
| Debit                     |  |  |        |  | Credit  |  |  |  |  |
| H426                      |  |  |        |  | H424  |  |  |  |  |

|                           |      |      |        |      |   |      |      |  |  |
|---------------------------|------|------|--------|------|---|------|------|--|--|
| Account Number and Title: |      |      | 418000 |      | Anticipated Transfers - Prior-Year Balances |      |      |  |  |
| Debit                     |      |      |        |      | Credit                                      |      |      |  |  |
| A468                      | A476 | A477 | A478   | A534 | A470  | A474 | A532 |  |  |
|                           |      |      |        |      | A472  | A475 | F104 |  |  |

|                           |      |      |  |        |  |      |      |      |  |
|---------------------------|------|------|--|--------|--|------|------|------|--|
| Account Number and Title: |      |      |  | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |      |      |      |  |
| Debit                     |      |      |  |        | Credit   |      |      |      |  |
| A468                      | A476 | A478 |  |        | A470   | A472 | A474 | F104 |  |

|                           |      |      |      |        |                                 |      |      |      |      |
|---------------------------|------|------|------|--------|---------------------------------|------|------|------|------|
| Account Number and Title: |      |      |      | 419000 | Transfers - Prior-Year Balances |      |      |      |      |
| Debit                     |      |      |      |        | Credit                          |      |      |      |      |
| A472                      | A474 | A480 | A482 |        | A476                            | A478 | A484 | A486 | F302 |

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|                           |      |      |      |               |  |      |      |      |  |
|---------------------------|------|------|------|---------------|--|------|------|------|--|
| Account Number and Title: |      |      |      | <b>419100</b> | <b>Balance Transfers - Extension of Availability Other Than Reappropriations</b> |      |      |      |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>  |      |      |      |  |
| A460                      | A462 | A472 | A474 |               | A464   | A466 | A476 | F302 |  |

|                           |      |  |  |               |   |      |      |  |  |
|---------------------------|------|--|--|---------------|---|------|------|--|--|
| Account Number and Title: |      |  |  | <b>419200</b> | <b>Balance Transfers - Unexpired to Expired</b> |      |      |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>                                   |      |      |  |  |
| A408                      | A410 |  |  |               | A412  | A414 | F302 |  |  |

|                           |      |      |      |               |   |      |      |      |      |
|---------------------------|------|------|------|---------------|---|------|------|------|------|
| Account Number and Title: |      |      |      | <b>419300</b> | <b>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</b> |      |      |      |      |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>   |      |      |      |      |
| A472                      | A474 | A480 | A482 |               | A476  | A478 | A484 | A486 | F302 |

|                           |        |      |      |               |                                       |        |      |      |  |
|---------------------------|--------|------|------|---------------|---------------------------------------|--------|------|------|--|
| Account Number and Title: |        |      |      | <b>419500</b> | <b>Transfer of Obligated Balances</b> |        |      |      |  |
| <b>Debit</b>              |        |      |      |               | <b>Credit</b>                         |        |      |      |  |
| A217                      | A222AP | A496 | A508 |               | A217AP                                | A223   | A491 | A542 |  |
| A217AP                    | A223AP | A497 | A540 |               | A218                                  | A223AP | A492 | A546 |  |
| A218AP                    | A492R  | A503 | A544 |               | A218AP                                | A488   | A494 | A548 |  |
| A222                      | A493   | A506 | A550 |               | A222AP                                | A490   | A495 | F302 |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>419600</b> | <b>Balance Transfers-In - Expired to Expired</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                                    |  |  |  |  |
| A467                      |  |  |  |               | F302   |  |  |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>419700</b> | <b>Balance Transfers-Out - Expired to Expired</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                                     |  |  |  |  |
| F302                      |  |  |  |               | A469  |  |  |  |  |

|                           |      |  |  |               |   |       |  |  |  |
|---------------------------|------|--|--|---------------|---|-------|--|--|--|
| Account Number and Title: |      |  |  | <b>419900</b> | <b>Transfer of Expired Expenditure Transfers - Receivable</b> |       |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>   |       |  |  |  |
| A458                      | F372 |  |  |               | A456  | F372R |  |  |  |

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|                           |               |   |  |  |               |      |      |      |  |
|---------------------------|---------------|---|--|--|---------------|------|------|------|--|
| Account Number and Title: | <b>420100</b> | <b>Total Actual Resources - Collected</b> |  |  |               |      |      |      |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |      |  |
| F302                      |               |   |  |  | F301AP        | F302 | F314 | F390 |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>420190</b> | <b>Total Actual Resources - Collected - International Monetary Fund</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| H480                      |               |   |  |  |               |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>420800</b> | <b>Adjustment to Total Resources - Disposition of Canceled Payables</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |   |  |  | D145          |  |  |  |  |

|                           |               |                                   |  |  |               |      |      |      |      |
|---------------------------|---------------|-----------------------------------|--|--|---------------|------|------|------|------|
| Account Number and Title: | <b>421000</b> | <b>Anticipated Reimbursements</b> |  |  |               |      |      |      |      |
| <b>Debit</b>              |               |                                   |  |  | <b>Credit</b> |      |      |      |      |
| A702                      | F116          |                                   |  |  | A706          | A708 | C171 | C182 | F112 |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>421100</b> | <b>Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| A176                      | A182          | F112   |  |  | A115          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>421200</b> | <b>Liquidation of Deficiency - Offsetting Collections</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| C110                      |               |   |  |  | F302          |  |  |  |  |

|                           |               |   |  |  |               |      |  |  |  |
|---------------------------|---------------|---|--|--|---------------|------|--|--|--|
| Account Number and Title: | <b>421500</b> | <b>Anticipated Expenditure Transfers from Trust Funds</b> |  |  |               |      |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |  |  |  |
| A114                      | F116          |   |  |  | A498          | F112 |  |  |  |

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|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>421512</b> | <b>Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| A114                      |  |  |               |   | A489          |  |  |  |  |

|                           |      |       |               |   |               |        |        |        |      |
|---------------------------|------|-------|---------------|---|---------------|--------|--------|--------|------|
| Account Number and Title: |      |       | <b>422100</b> | <b>Unfilled Customer Orders Without Advance</b> |               |        |        |        |      |
| <b>Debit</b>              |      |       |               |   | <b>Credit</b> |        |        |        |      |
| A704                      | A706 | F380R |               |   | A714          | C430   | D104   | D134AP | F380 |
|                           |      |       |               |   | A715          | D102AP | D110AP | D618AP |      |
|                           |      |       |               |   | C182          | D103   | D120AP | F109   |      |

|                           |      |      |               |  |               |      |      |  |  |
|---------------------------|------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>422200</b> | <b>Unfilled Customer Orders With Advance</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |  |  |
| A704                      | B616 | C182 | F382R         |  | A710          | B610 | F110 |  |  |
|                           |      |      |               |  | A711          | B615 | F382 |  |  |

|                           |      |  |               |   |               |      |  |  |  |
|---------------------------|------|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>422300</b> | <b>Uncollected Subsidy from Program Account</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |      |  |  |  |
| C101                      | F303 |  |               |   | C103          | F303 |  |  |  |

|                           |      |       |               |  |               |      |       |      |      |
|---------------------------|------|-------|---------------|--|---------------|------|-------|------|------|
| Account Number and Title: |      |       | <b>422500</b> | <b>Expenditure Transfers From Trust Funds - Receivable</b> |               |      |       |      |      |
| <b>Debit</b>              |      |       |               |  | <b>Credit</b> |      |       |      |      |
| A498                      | D144 | F372R | F384R         |  | A499          | A502 | D144R | F372 | F384 |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>422512</b> | <b>Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| A489                      |  |  |               |  | A502          |  |  |  |  |

|                           |      |  |               |   |               |       |  |  |  |
|---------------------------|------|--|---------------|---|---------------|-------|--|--|--|
| Account Number and Title: |      |  | <b>423000</b> | <b>Unfilled Customer Orders Without Advance - Transferred</b> |               |       |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |       |  |  |  |
| A546                      | F380 |  |               |   | A544          | F380R |  |  |  |

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|                           |      |      |               |  |               |      |       |  |  |
|---------------------------|------|------|---------------|--|---------------|------|-------|--|--|
| Account Number and Title: |      |      | <b>423100</b> | <b>Unfilled Customer Orders With Advance - Transferred - No Offset</b> |               |      |       |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |       |  |  |
| A474                      | A475 | F382 |               |  | A477          | A478 | F382R |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>423110</b> | <b>Unfilled Customer Orders With Advance - Transferred - With Offset</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| B615                      | F302 |  |               |  | B616          | F302 |  |  |  |

|                           |      |  |               |  |               |       |  |  |  |
|---------------------------|------|--|---------------|--|---------------|-------|--|--|--|
| Account Number and Title: |      |  | <b>423200</b> | <b>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</b> |               |       |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |       |  |  |  |
| A543                      | F384 |  |               |  | A541          | F384R |  |  |  |

|                           |      |  |               |   |               |       |  |  |  |
|---------------------------|------|--|---------------|---|---------------|-------|--|--|--|
| Account Number and Title: |      |  | <b>423300</b> | <b>Reimbursements Earned - Receivable - Transferred</b> |               |       |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |       |  |  |  |
| A543                      | F386 |  |               |   | A541          | F386R |  |  |  |

|                           |      |  |               |  |               |       |  |  |  |
|---------------------------|------|--|---------------|--|---------------|-------|--|--|--|
| Account Number and Title: |      |  | <b>423400</b> | <b>Other Federal Receivables - Transferred</b> |               |       |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |       |  |  |  |
| A543                      | F388 |  |               |  | A541          | F388R |  |  |  |

|                           |        |      |               |   |               |        |      |  |  |
|---------------------------|--------|------|---------------|---|---------------|--------|------|--|--|
| Account Number and Title: |        |      | <b>423500</b> | <b>Uncollected Subsidy from Program Account - Transferred</b> |               |        |      |  |  |
| <b>Debit</b>              |        |      |               |   | <b>Credit</b> |        |      |  |  |
| A218                      | A223AP | F303 |               |   | A217          | A222AP | F303 |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>424000</b> | <b>Appropriations Reduced by Offsetting Collections or Receipts - Collected</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| F148                      |  |  |               |   | C205          |  |  |  |  |

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|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>425100</b> | <b>Reimbursements Earned - Receivable</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| A714                      | A715 | C430 | F386R         |   | C185          | C186 | F144 | F386 |  |

|                           |      |      |               |   |               |  |  |  |  |
|---------------------------|------|------|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |      |      | <b>425200</b> | <b>Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources</b> |               |  |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |  |  |  |  |
| A708                      | C171 | C186 |               |   | F302          |  |  |  |  |
| A711                      | C185 | C753 |               |   |               |  |  |  |  |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>425300</b> | <b>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| B610                      |  |  |               |  | F302          |  |  |  |  |

|                           |      |      |               |   |               |  |  |  |  |
|---------------------------|------|------|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |      |      | <b>425400</b> | <b>Reimbursements Earned - Collected From Non-Federal Sources</b> |               |  |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |  |  |  |  |
| A251                      | A710 | C140 | C171          |   | F302          |  |  |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>425500</b> | <b>Expenditure Transfers from Trust Funds - Collected</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| A502                      |  |  |               |   | F302          |  |  |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>425512</b> | <b>Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| A502                      |  |  |               |   |               |  |  |  |  |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>426000</b> | <b>Actual Collections of Governmental-Type Fees</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| A220                      | C107 | C109 |               |   | C110          | D437 | F302 |  |  |

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|                           |      |               |   |      |               |      |      |  |  |
|---------------------------|------|---------------|---|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>426100</b> | <b>Actual Collections of Business-Type Fees</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |      | <b>Credit</b> |      |      |  |  |
| A220                      | C107 | C109          | C116  | C117 | C110          | D437 | F302 |  |  |

|                           |      |               |   |  |               |      |  |  |  |
|---------------------------|------|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>426200</b> | <b>Actual Collections of Loan Principal</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |  |  |  |
| A220                      | C107 | C109          |   |  | D437          | F302 |  |  |  |

|                           |      |               |  |  |               |      |  |  |  |
|---------------------------|------|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>426300</b> | <b>Actual Collections of Loan Interest</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |  |  |  |
| A220                      | C107 | C109          | C154                                       |  | D437          | F302 |  |  |  |

|                           |  |               |                                   |  |               |      |  |  |  |
|---------------------------|--|---------------|-----------------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>426400</b> | <b>Actual Collections of Rent</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |                                   |  | <b>Credit</b> |      |  |  |  |
| C109                      |  |               |                                   |  | D437          | F302 |  |  |  |

|                           |      |               |  |      |               |      |  |  |  |
|---------------------------|------|---------------|--|------|---------------|------|--|--|--|
| Account Number and Title: |      | <b>426500</b> | <b>Actual Collections From Sale of Foreclosed Property</b> |      |               |      |  |  |  |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |  |  |  |
| C109                      | C612 | C614          | C616   | C628 | D437          | F302 |  |  |  |

|                           |      |               |  |      |               |      |      |  |  |
|---------------------------|------|---------------|--|------|---------------|------|------|--|--|
| Account Number and Title: |      | <b>426600</b> | <b>Other Actual Business-Type Collections From Non-Federal Sources</b> |      |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |      | <b>Credit</b> |      |      |  |  |
| A220                      | C109 | C158          | C626   | C640 | C110          | D437 | F302 |  |  |
| C107                      | C148 | C609          | C630   | C646 |               |      |      |  |  |

|                           |      |               |  |  |               |      |      |      |  |
|---------------------------|------|---------------|--|--|---------------|------|------|------|--|
| Account Number and Title: |      | <b>426700</b> | <b>Other Actual Governmental-Type Collections From Non-Federal Sources</b> |  |               |      |      |      |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |      |  |
| A220                      | C107 | C109          |  |  | B118          | C110 | D437 | F302 |  |

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|                           |      |      |        |   |        |      |      |  |  |
|---------------------------|------|------|--------|---|--------|------|------|--|--|
| Account Number and Title: |      |      | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |        |      |      |  |  |
| Debit                     |      |      |        |   | Credit |      |      |  |  |
| C113                      | C119 | C127 | C423   | C601  | B210   | B446 | C419 |  |  |
| C115                      | C126 | C157 | C600   | D616  |        |      |      |  |  |

|                           |  |  |  |        |  |  |  |  |  |  |
|---------------------------|--|--|--|--------|--|--|--|--|--|--|
| Account Number and Title: |  |  |  | 426900 |  | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees |  |  |  |  |
| Debit                     |  |  |  |        |  | Credit   |  |  |  |  |
|                           |  |  |  |        |  | F302   |  |  |  |  |

|                           |  |  |  |        |  |      |  |  |  |  |
|---------------------------|--|--|--|--------|--|------|--|--|--|--|
| Account Number and Title: |  |  |  | 427000 | Other Actual Collections - Intergovernmental Cooperation Act<br>Non-Federal Pay for Services |      |  |  |  |  |
| Debit                     |  |  |  |        | Credit   |      |  |  |  |  |
| C109                      |  |  |  |        | D437   | F302 |  |  |  |  |

|                           |      |  |  |        |                                       |  |  |  |  |  |
|---------------------------|------|--|--|--------|---------------------------------------|--|--|--|--|--|
| Account Number and Title: |      |  |  | 427100 | Actual Program Fund Subsidy Collected |  |  |  |  |  |
| Debit                     |      |  |  |        | Credit                                |  |  |  |  |  |
| C103                      | C106 |  |  |        | F302                                  |  |  |  |  |  |

|                           |      |      |        |      |                                  |        |        |      |      |
|---------------------------|------|------|--------|------|----------------------------------|--------|--------|------|------|
| Account Number and Title: |      |      | 427300 |      | Interest Collected From Treasury |        |        |      |      |
| Debit                     |      |      |        |      | Credit                           |        |        |      |      |
| C107                      | C140 | C602 | C618   | C784 | B124AP                           | B128AP | B162   | C457 | C708 |
| C109                      | C204 | C606 | C702   |      | B126                             | B129   | B162AP | C604 | D437 |
| C124                      | C453 | C608 | C706   |      | B126AP                           | B160AP | B163AP | C704 | F302 |

|                           |  |  |  |        |  |  |  |  |  |  |
|---------------------------|--|--|--|--------|--|--|--|--|--|--|
| Account Number and Title: |  |  |  | 427500 | Actual Collections From Liquidating Fund |  |  |  |  |  |
| Debit                     |  |  |  |        | Credit                                   |  |  |  |  |  |
| C413                      |  |  |  |        | F302                                     |  |  |  |  |  |

|                           |      |  |  |        |  |      |  |  |  |  |
|---------------------------|------|--|--|--------|--|------|--|--|--|--|
| Account Number and Title: |      |  |  | 427600 | Actual Collections From Financing Fund |      |  |  |  |  |
| Debit                     |      |  |  |        | Credit                                 |      |  |  |  |  |
| C107                      | C109 |  |  |        | D437                                   | F302 |  |  |  |  |

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|                           |      |      |      |               |   |      |      |  |  |
|---------------------------|------|------|------|---------------|---|------|------|--|--|
| Account Number and Title: |      |      |      | <b>427700</b> | <b>Other Actual Collections - Federal/Non-Federal Exception Sources</b> |      |      |  |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>   |      |      |  |  |
| A220                      | B135 | C109 | C647 |               | C110  | D437 | F302 |  |  |
| B121AP                    | C107 | C646 |      |               |   |      |      |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>428300</b> | <b>Interest Receivable From Treasury</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                            |  |  |  |  |
| C416                      |  |  |  |               | C140                                     |  |  |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>428500</b> | <b>Receivable From the Liquidating Fund</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                               |  |  |  |  |
| C412                      |  |  |  |               | C413  |  |  |  |  |

|                           |      |      |      |               |                                  |      |      |  |  |
|---------------------------|------|------|------|---------------|----------------------------------|------|------|--|--|
| Account Number and Title: |      |      |      | <b>428700</b> | <b>Other Federal Receivables</b> |      |      |  |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                    |      |      |  |  |
| C415                      | C416 | C648 | C650 | F388R         | C140                             | C647 | F388 |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>429000</b> | <b>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
| E113                      |  |  |  |               | F302  |  |  |  |  |

|                           |      |      |      |               |   |      |      |  |  |
|---------------------------|------|------|------|---------------|---|------|------|--|--|
| Account Number and Title: |      |      |      | <b>429500</b> | <b>Adjustments to the Exchange Stabilization Fund (ESF)</b> |      |      |  |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>   |      |      |  |  |
| D575                      | D591 | D592 | D595 | D604          | D573  | D594 | D606 |  |  |

|                           |      |  |  |               |   |      |  |  |  |
|---------------------------|------|--|--|---------------|---|------|--|--|--|
| Account Number and Title: |      |  |  | <b>429590</b> | <b>Adjustments to the International Monetary Fund</b> |      |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>   |      |  |  |  |
| H438                      | H446 |  |  |               | H440  | H449 |  |  |  |

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|                           |      |      |               |   |               |      |        |        |      |
|---------------------------|------|------|---------------|---|---------------|------|--------|--------|------|
| Account Number and Title: |      |      | <b>431000</b> | <b>Anticipated Recoveries of Prior-Year Obligations</b> |               |      |        |        |      |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |        |        |      |
| A138                      | A140 | F116 |               |   | A499AP        | C136 | D120   | D138AP | F112 |
|                           |      |      |               |   | C130          | D108 | D134   | D308AP |      |
|                           |      |      |               |   | C132          | D110 | D136AP | D618   |      |

|                           |       |      |               |  |               |      |      |  |  |
|---------------------------|-------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |       |      | <b>432000</b> | <b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account</b> |               |      |      |  |  |
| <b>Debit</b>              |       |      |               |  | <b>Credit</b> |      |      |  |  |
| D140                      | D144R | F334 |               |  | D142          | D144 | F334 |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>432100</b> | <b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| D140                      | F335 |  |               |  | D142          | F335 |  |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>433000</b> | <b>Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| A205                      | F335 |  |               |  | F155          | F335 |  |  |  |

|                           |  |  |               |                           |               |      |        |  |  |
|---------------------------|--|--|---------------|---------------------------|---------------|------|--------|--|--|
| Account Number and Title: |  |  | <b>435000</b> | <b>Canceled Authority</b> |               |      |        |  |  |
| <b>Debit</b>              |  |  |               |                           | <b>Credit</b> |      |        |  |  |
| D145                      |  |  |               |                           | F119          | F120 | F128AP |  |  |

|                           |      |  |               |   |               |        |  |  |  |
|---------------------------|------|--|---------------|---|---------------|--------|--|--|--|
| Account Number and Title: |      |  | <b>435100</b> | <b>Partial or Early Cancellation of Authority</b> |               |        |  |  |  |
| <b>Debit</b>              |      |  |               |   | <b>Credit</b> |        |  |  |  |
| F301AP                    | F390 |  |               |   | F122          | F128AP |  |  |  |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>435190</b> | <b>Partial Cancellation of Authority - International Monetary Fund</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
|                           |  |  |               |  | H428          |  |  |  |  |

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|                           |               |                                |  |  |               |  |  |  |  |
|---------------------------|---------------|--------------------------------|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>435400</b> | <b>Appropriation Withdrawn</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |                                |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |                                |  |  | D622          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>435500</b> | <b>Cancellation of Appropriation From Unavailable Receipts</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |  |  |  | F146          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>435600</b> | <b>Cancellation of Appropriation From Invested Balances</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |   |  |  | F121          |  |  |  |  |

|                           |               |   |  |  |               |        |      |  |  |
|---------------------------|---------------|---|--|--|---------------|--------|------|--|--|
| Account Number and Title: | <b>435700</b> | <b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b> |  |  |               |        |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |        |      |  |  |
| F369                      |               |   |  |  | A519AP        | D141AP | F123 |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>436000</b> | <b>Appropriation Purpose Fulfilled - Balance Not Available</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
|                           |               |  |  |  | F147          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>437000</b> | <b>Offset to Appropriation Realized for Redemption of Treasury Securities</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F302                      |               |   |  |  | C780          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>438200</b> | <b>Temporary Reduction - New Budget Authority</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F360                      | F362          | F366  |  |  | A135          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>438300</b> | <b>Temporary Reduction - Prior-Year Balances</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F360                      | F362          | F366   |  |  | A135          |  |  |  |  |

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|                           |      |        |  |  |        |      |      |      |  |
|---------------------------|------|--------|--|--|--------|------|------|------|--|
| Account Number and Title: |      | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |  |        |      |      |      |  |
| Debit                     |      |        |  |  | Credit |      |      |      |  |
| A108                      | F391 |        |  |  | F360   | F364 | F368 | F369 |  |

|                           |  |        |   |  |        |  |  |  |  |
|---------------------------|--|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |  | 438500 | Temporary Sequester Returned for Cancellation |  |        |  |  |  |  |
| Debit                     |  |        |   |  | Credit |  |  |  |  |
| F119                      |  |        |   |  | F391   |  |  |  |  |

|                           |  |        |   |  |        |  |  |  |  |
|---------------------------|--|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |  | 438600 | Anticipated Permanent Reduction - Indefinite New Budget Authority |  |        |  |  |  |  |
| Debit                     |  |        |   |  | Credit |  |  |  |  |
| F112                      |  |        |   |  | A109   |  |  |  |  |

|                           |  |        |  |  |        |  |  |  |  |
|---------------------------|--|--------|--|--|--------|--|--|--|--|
| Account Number and Title: |  | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority |  |        |  |  |  |  |
| Debit                     |  |        |  |  | Credit |  |  |  |  |
| F302                      |  |        |  |  | A189   |  |  |  |  |

|                           |  |        |   |  |        |  |  |  |  |
|---------------------------|--|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |  | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances |  |        |  |  |  |  |
| Debit                     |  |        |   |  | Credit |  |  |  |  |
| F302                      |  |        |   |  | A189   |  |  |  |  |

|                           |      |        |   |  |        |  |  |  |  |
|---------------------------|------|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |      | 438900 | Anticipated Temporary Reduction - Indefinite New Budget Authority |  |        |  |  |  |  |
| Debit                     |      |        |   |  | Credit |  |  |  |  |
| A135                      | F112 |        |   |  | A109   |  |  |  |  |

|                           |  |        |                                  |  |        |  |  |  |  |
|---------------------------|--|--------|----------------------------------|--|--------|--|--|--|--|
| Account Number and Title: |  | 439000 | Reappropriations - Transfers-Out |  |        |  |  |  |  |
| Debit                     |  |        |                                  |  | Credit |  |  |  |  |
| F302                      |  |        |                                  |  | A112   |  |  |  |  |

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|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>439100</b> | <b>Adjustments to Indefinite Appropriations</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| F107                      | F302 |               |   |  | F106          |  |  |  |  |

|                           |      |               |   |  |               |      |      |        |      |
|---------------------------|------|---------------|---|--|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>439200</b> | <b>Permanent Reduction - New Budget Authority</b> |  |               |      |      |        |      |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |        |      |
| F302                      | F304 | F306          |   |  | A131          | A133 | A136 | A145   | A207 |
|                           |      |               |   |  | A132          | A134 | A144 | A185AP |      |

|                           |      |               |  |  |               |      |      |        |      |
|---------------------------|------|---------------|--|--|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>439300</b> | <b>Permanent Reduction - Prior-Year Balances</b> |  |               |      |      |        |      |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |        |      |
| F302                      | F304 | F306          |  |  | A131          | A133 | A136 | A145   | A207 |
|                           |      |               |  |  | A132          | A134 | A144 | A185AP |      |

|                           |        |               |  |       |               |        |        |        |        |
|---------------------------|--------|---------------|--|-------|---------------|--------|--------|--------|--------|
| Account Number and Title: |        | <b>439400</b> | <b>Receipts Unavailable for Obligation Upon Collection</b> |       |               |        |        |        |        |
| <b>Debit</b>              |        |               |  |       | <b>Credit</b> |        |        |        |        |
| A190                      | A712R  | B128AP        | B163AP   | C608R | A107AP        | A510AP | C124AP | C602AP | C646AP |
| A520                      | B124AP | B129          | C458   | C708R | A108          | A530R  | C130AP | C606   | C648AP |
| A525                      | B126   | B160AP        | C604   | D438R | A123          | A531   | C132AP | C606AP | C650AP |
| A530                      | B126AP | B162AP        | C604R  |       | A176AP        | A532AP | C136AP | C608   | C702AP |
|                           |        |               |  |       | A182AP        | A706AP | C154AP | C609AP | C704AP |
|                           |        |               |  |       | A186AP        | A708AP | C172AP | C612AP | C706AP |
|                           |        |               |  |       | A188          | B126AP | C176AP | C614AP | C750   |
|                           |        |               |  |       | A195          | C101AP | C182AP | C616AP | C752   |
|                           |        |               |  |       | A195AP        | C103AP | C190AP | C618   | C754   |
|                           |        |               |  |       | A202AP        | C106AP | C204AP | C618AP | D108AP |
|                           |        |               |  |       | A212          | C107AP | C412AP | C622   | D110AP |
|                           |        |               |  |       | A212AP        | C109AP | C413AP | C622AP | D120AP |
|                           |        |               |  |       | A220AP        | C114   | C416AP | C624   | D134AP |
|                           |        |               |  |       | A250          | C114AP | C452AP | C626AP | D618AP |
|                           |        |               |  |       | A250AP        | C116AP | C454   | C628AP | E113   |
|                           |        |               |  |       | A416AP        | C117AP | C457AP | C636AP | F359   |
|                           |        |               |  |       | A489AP        | C124   | C602   | C640AP |        |

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|                           |      |  |        |   |        |  |  |  |
|---------------------------|------|--|--------|---|--------|--|--|--|
| Account Number and Title: |      |  | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable |        |  |  |  |
| Debit                     |      |  |        |   | Credit |  |  |  |
| C457                      | F309 |  |        |   | C453   |  |  |  |

|                           |  |  |        |  |        |      |  |  |
|---------------------------|--|--|--------|--|--------|------|--|--|
| Account Number and Title: |  |  | 439402 | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable |        |      |  |  |
| Debit                     |  |  |        |  | Credit |      |  |  |
| A191                      |  |  |        |  | A193   | F309 |  |  |

|                           |  |  |        |  |        |  |  |  |
|---------------------------|--|--|--------|--|--------|--|--|--|
| Account Number and Title: |  |  | 439412 | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year |        |  |  |  |
| Debit                     |  |  |        |  | Credit |  |  |  |
| A190                      |  |  |        |  |        |  |  |  |

|                           |  |  |        |  |        |  |  |  |
|---------------------------|--|--|--------|--|--------|--|--|--|
| Account Number and Title: |  |  | 439440 | Appropriations Derived from Future Trust Fund Receipts |        |  |  |  |
| Debit                     |  |  |        |  | Credit |  |  |  |
| A521                      |  |  |        |  | A525   |  |  |  |

|                           |       |       |        |  |        |      |        |      |
|---------------------------|-------|-------|--------|--|--------|------|--------|------|
| Account Number and Title: |       |       | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority |        |      |        |      |
| Debit                     |       |       |        |  | Credit |      |        |      |
| A128R                     | A197R | A198R | F126   |  | A128   | A162 | A186AP | F396 |

|                           |        |      |        |  |        |  |  |  |
|---------------------------|--------|------|--------|--|--------|--|--|--|
| Account Number and Title: |        |      | 439502 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority |        |  |  |  |
| Debit                     |        |      |        |  | Credit |  |  |  |
| A162                      | A186AP | F129 |        |  | A121   |  |  |  |

|                           |  |  |        |  |        |  |  |  |
|---------------------------|--|--|--------|--|--------|--|--|--|
| Account Number and Title: |  |  | 439504 | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority |        |  |  |  |
| Debit                     |  |  |        |  | Credit |  |  |  |
| F396                      |  |  |        |  | D624   |  |  |  |

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|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>439600</b> | <b>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| F359                      |  |  |  |               | A130   |  |  |  |  |

|                           |        |        |      |               |  |      |      |      |  |
|---------------------------|--------|--------|------|---------------|--|------|------|------|--|
| Account Number and Title: |        |        |      | <b>439700</b> | <b>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority</b> |      |      |      |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>  |      |      |      |  |
| B124AP                    | B128AP | B162AP | F316 |               | A127   | F317 | F334 | F358 |  |
| B126                      | B129   | B163AP | F334 |               |  |      |      |      |  |
| B126AP                    | B160AP | F132   | F354 |               |  |      |      |      |  |

|                           |  |  |  |               |   |      |  |  |  |
|---------------------------|--|--|--|---------------|---|------|--|--|--|
| Account Number and Title: |  |  |  | <b>439701</b> | <b>Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority</b> |      |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |      |  |  |  |
| F317                      |  |  |  |               | A124  | A151 |  |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>439702</b> | <b>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
| F112                      |  |  |  |               | A150  |  |  |  |  |

|                           |      |      |  |               |  |  |  |  |  |
|---------------------------|------|------|--|---------------|--|--|--|--|--|
| Account Number and Title: |      |      |  | <b>439703</b> | <b>Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority</b> |  |  |  |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>  |  |  |  |  |
| A151                      | F112 | F319 |  |               | A149   |  |  |  |  |

|                           |        |        |      |               |   |  |  |  |  |
|---------------------------|--------|--------|------|---------------|---|--|--|--|--|
| Account Number and Title: |        |        |      | <b>439730</b> | <b>Appropriations Temporarily Precluded From Obligation</b> |  |  |  |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>   |  |  |  |  |
| B124AP                    | B128AP | B162AP | F316 |               | A127  |  |  |  |  |
| B126                      | B129   | B163AP | F354 |               |   |  |  |  |  |
| B126AP                    | B160AP | F132   |      |               |   |  |  |  |  |

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|                           |        |        |      |               |   |      |  |  |  |
|---------------------------|--------|--------|------|---------------|---|------|--|--|--|
| Account Number and Title: |        |        |      | <b>439800</b> | <b>Offsetting Collections (Collected) Temporarily Precluded From Obligation</b> |      |  |  |  |
| <b>Debit</b>              |        |        |      |               | <b>Credit</b>   |      |  |  |  |
| B124AP                    | B128AP | B162AP | F318 |               | A129  | E113 |  |  |  |
| B126                      | B129   | B163AP | F356 |               |   |      |  |  |  |
| B126AP                    | B160AP | F134   |      |               |   |      |  |  |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>439801</b> | <b>Offsetting Collections (Anticipated) Temporarily Precluded From Obligation</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
|                           |  |  |  |               | A117  |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>439900</b> | <b>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| F358                      |  |  |  |               | A139   |  |  |  |  |

|                           |       |      |      |               |   |  |  |  |  |
|---------------------------|-------|------|------|---------------|---|--|--|--|--|
| Account Number and Title: |       |      |      | <b>442000</b> | <b>Unapportioned Authority - Pending Rescission</b> |  |  |  |  |
| <b>Debit</b>              |       |      |      |               | <b>Credit</b>                                       |  |  |  |  |
| A136                      | A137R | F308 | F312 |               | A137  |  |  |  |  |

|                           |      |      |  |               |   |  |  |  |  |
|---------------------------|------|------|--|---------------|---|--|--|--|--|
| Account Number and Title: |      |      |  | <b>443000</b> | <b>Unapportioned Authority - OMB Deferral</b> |  |  |  |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>                                 |  |  |  |  |
| A126R                     | F308 | F312 |  |               | A126  |  |  |  |  |

R = The USSGL transaction mentions 'Reverse' in the Comment.

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**U.S. Standard General Ledger  
Account Transaction Postings**

| Account Number and Title: |        |        |        |        | 445000 Unapportioned - Unexpired Authority |        |        |        |        |
|---------------------------|--------|--------|--------|--------|--|--------|--------|--------|--------|
| Debit                     |        |        |        |        | Credit                                     |        |        |        |        |
| A116                      | A154AP | A519AP | B162AP | D438   | A104                                       | A212   | A532AP | C190AP | C648AP |
| A124                      | A174   | A520   | B163AP | D438R  | A105                                       | A212AP | A706AP | C204   | C650AP |
| A125                      | A185AP | A534   | C456   | D622   | A107AP                                     | A215   | A708AP | C204AP | C702   |
| A126                      | A189   | A712R  | C457   | D624   | A108                                       | A220   | B121AP | C412AP | C702AP |
| A127                      | A193   | B118   | C604   | F106   | A110                                       | A220AP | B126AP | C413AP | C704AP |
| A128                      | A199   | B121   | C604R  | F108   | A123                                       | A226   | B135   | C416AP | C706   |
| A129                      | A207   | B121AP | C608R  | F113   | A126R                                      | A250   | B450   | C452   | C706AP |
| A130                      | A214   | B124AP | C704   | F121   | A128R                                      | A250AP | C101AP | C452AP | C750   |
| A131                      | A216   | B126   | C708   | F122   | A137R                                      | A251   | C103AP | C453   | C751   |
| A132                      | A227   | B126AP | C708R  | F123   | A152                                       | A252   | C106   | C457AP | C752   |
| A133                      | A253   | B128AP | D104   | F127   | A161                                       | A408   | C106AP | C602   | C753   |
| A134                      | A426   | B129   | D105   | F128AP | A166                                       | A410   | C107AP | C602AP | C754   |
| A135                      | A430   | B131   | D109   | F147   | A167                                       | A416   | C109AP | C606   | C755   |
| A137                      | A440   | B135AP | D136   | F155   | A176AP                                     | A416AP | C114   | C606AP | D108   |
| A139                      | A442   | B137AP | D137   | F312   | A182AP                                     | A420   | C114AP | C608   | D108AP |
| A144                      | A484   | B139   | D138   | F334   | A184                                       | A444   | C116AP | C609   | D110   |
| A145                      | A486   | B160AP | D141AP |        | A186                                       | A446   | C117AP | C609AP | D110AP |
| A148                      | A499   | B162   | D437   |        | A186AP                                     | A448   | C124   | C612AP | D120   |
|                           |        |        |        |        | A190                                       | A450   | C124AP | C614AP | D120AP |
|                           |        |        |        |        | A191                                       | A458   | C130   | C616AP | D134   |
|                           |        |        |        |        | A192                                       | A460   | C130AP | C618   | D134AP |
|                           |        |        |        |        | A194                                       | A462   | C132   | C618AP | D136AP |
|                           |        |        |        |        | A195                                       | A480   | C132AP | C622   | D138AP |
|                           |        |        |        |        | A195AP                                     | A482   | C136   | C622AP | D308AP |
|                           |        |        |        |        | A196                                       | A489AP | C136AP | C624   | D618   |
|                           |        |        |        |        | A197AP                                     | A498   | C154AP | C626   | D618AP |
|                           |        |        |        |        | A197R                                      | A499AP | C158   | C626AP | F107   |
|                           |        |        |        |        | A198R                                      | A510   | C172   | C628AP | F108R  |
|                           |        |        |        |        | A199R                                      | A510AP | C172AP | C630   | F126   |
|                           |        |        |        |        | A200                                       | A511   | C176   | C636   | F128   |
|                           |        |        |        |        | A202                                       | A516   | C176AP | C636AP | F308   |
|                           |        |        |        |        | A202AP                                     | A528   | C182AP | C640AP | F334   |
|                           |        |        |        |        | A205                                       | A532   | C190   | C646AP |        |

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**U.S. Standard General Ledger  
Account Transaction Postings**

| Account Number and Title: |        |        |        |        | 449000 Anticipated Resources - Unapportioned Authority |        |       |       |      |
|---------------------------|--------|--------|--------|--------|--|--------|-------|-------|------|
| Debit                     |        |        |        |        | Credit   |        |       |       |      |
| A103                      | A186AP | B126AP | C190AP | C636AP | A102   | A140   | A534  | C708R | F129 |
| A107AP                    | A195AP | C101AP | C204AP | C640AP | A104AP   | A178R  | A702  | D438R | F319 |
| A109                      | A202AP | C103AP | C412AP | C646AP | A106   | A196AP | A712R | F112  |      |
| A115                      | A212AP | C106AP | C413AP | C648AP | A114   | A402   | C604R | F114  |      |
| A117                      | A213   | C107AP | C416AP | C650AP | A138   | A468   | C608R | F116  |      |
| A118                      | A220AP | C109AP | C452AP | C702AP |  |        |       |       |      |
| A121                      | A250AP | C114AP | C457AP | C704AP |  |        |       |       |      |
| A123                      | A401   | C116AP | C602AP | C706AP |  |        |       |       |      |
| A142                      | A416AP | C117AP | C606AP | D108AP |  |        |       |       |      |
| A143                      | A470   | C124AP | C609AP | D110AP |  |        |       |       |      |
| A149                      | A489AP | C130AP | C612AP | D120AP |  |        |       |       |      |
| A150                      | A510AP | C132AP | C614AP | D134AP |  |        |       |       |      |
| A153                      | A532   | C136AP | C616AP | D618AP |  |        |       |       |      |
| A164                      | A532AP | C154AP | C618AP | F104   |  |        |       |       |      |
| A176AP                    | A706AP | C172AP | C622AP | F112   |  |        |       |       |      |
| A178                      | A708AP | C176AP | C626AP | F118   |  |        |       |       |      |
| A182AP                    | A709   | C182AP | C628AP |        |  |        |       |       |      |

| Account Number and Title: |        |        |        |        | 451000 Apportionments |        |        |        |        |
|---------------------------|--------|--------|--------|--------|-----------------------|--------|--------|--------|--------|
| Debit                     |        |        |        |        | Credit                |        |        |        |        |
| A120                      | A440   | B126AP | C604R  | F106   | A107AP                | A532AP | C132AP | C606AP | C702   |
| A127                      | A442   | B128AP | C608R  | F108   | A116                  | A706AP | C136AP | C608   | C702AP |
| A129                      | A499   | B129   | C704   | F113   | A123                  | A708AP | C154AP | C609AP | C704AP |
| A135                      | A500   | B137   | C708   | F121   | A176AP                | B126AP | C172AP | C612AP | C706   |
| A163                      | A512   | B138   | C708R  | F122   | A177                  | B450   | C176AP | C614AP | C706AP |
| A165                      | A514   | B160AP | D104   | F123   | A182AP                | C101AP | C182AP | C616AP | D108AP |
| A179                      | A519AP | B162   | D107   | F127   | A186AP                | C103AP | C190AP | C618   | D110AP |
| A404                      | A712R  | B162AP | D114   | F128AP | A195AP                | C106AP | C204AP | C618AP | D120AP |
| A406                      | B107   | B163AP | D122   | F147   | A202AP                | C107AP | C412AP | C622AP | D134AP |
| A412                      | B121AP | B416   | D126   | F308   | A212AP                | C109AP | C413AP | C626AP | D618   |
| A414                      | B124AP | C106AP | D141AP | F312   | A220AP                | C114AP | C416AP | C628AP | D618AP |
| A430                      | B126   | C604   | D438R  |        | A250AP                | C116AP | C452AP | C636AP | F107   |
|                           |        |        |        |        | A416AP                | C117AP | C457AP | C640AP | F108R  |
|                           |        |        |        |        | A489AP                | C124   | C602   | C646AP |        |
|                           |        |        |        |        | A500R                 | C124AP | C602AP | C648AP |        |
|                           |        |        |        |        | A510AP                | C130AP | C606   | C650AP |        |

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Account Transaction Postings**

|                           |        |        |        |        |               |       |       |      |  |   |  |  |  |  |
|---------------------------|--------|--------|--------|--------|---------------|-------|-------|------|--|---|--|--|--|--|
| Account Number and Title: |        |        |        |        | <b>459000</b> |       |       |      |  | <b>Apportionments - Anticipated Resources - Programs Subject to Apportionment</b> |  |  |  |  |
| <b>Debit</b>              |        |        |        |        | <b>Credit</b> |       |       |      |  |   |  |  |  |  |
| A107AP                    | A532AP | C132AP | C606AP | C702AP | A118          | C604R | C708R | F112 |  |   |  |  |  |  |
| A109                      | A706AP | C136AP | C609AP | C704AP | A712R         | C608R | D438R |      |  |   |  |  |  |  |
| A123                      | A708AP | C154AP | C612AP | C706AP |               |       |       |      |  |   |  |  |  |  |
| A176AP                    | B126AP | C172AP | C614AP | D108AP |               |       |       |      |  |   |  |  |  |  |
| A182AP                    | C101AP | C176AP | C616AP | D110AP |               |       |       |      |  |   |  |  |  |  |
| A186AP                    | C103AP | C182AP | C618AP | D120AP |               |       |       |      |  |   |  |  |  |  |
| A195AP                    | C106AP | C190AP | C622AP | D134AP |               |       |       |      |  |   |  |  |  |  |
| A202AP                    | C107AP | C204AP | C626AP | D618AP |               |       |       |      |  |   |  |  |  |  |
| A212AP                    | C109AP | C412AP | C628AP | F104   |               |       |       |      |  |   |  |  |  |  |
| A220AP                    | C114AP | C413AP | C636AP | F112   |               |       |       |      |  |   |  |  |  |  |
| A250AP                    | C116AP | C416AP | C640AP |        |               |       |       |      |  |   |  |  |  |  |
| A416AP                    | C117AP | C452AP | C646AP |        |               |       |       |      |  |   |  |  |  |  |
| A489AP                    | C124AP | C457AP | C648AP |        |               |       |       |      |  |   |  |  |  |  |
| A510AP                    | C130AP | C602AP | C650AP |        |               |       |       |      |  |   |  |  |  |  |

|                           |        |      |        |        |               |        |        |        |        |  |  |  |  |  |
|---------------------------|--------|------|--------|--------|---------------|--------|--------|--------|--------|--|--|--|--|--|
| Account Number and Title: |        |      |        |        | <b>461000</b> |        |        |        |        | <b>Allotments - Realized Resources</b> |  |  |  |  |
| <b>Debit</b>              |        |      |        |        | <b>Credit</b> |        |        |        |        |  |  |  |  |  |
| A127                      | A519AP | B152 | C457   | E108   | A107AP        | A706AP | C117AP | C413AP | C636AP |  |  |  |  |  |
| A129                      | A712   | B154 | C604R  | E109   | A120          | A708AP | C124AP | C416AP | C640AP |  |  |  |  |  |
| A135                      | A712R  | B202 | C608R  | E204AP | A123          | B126AP | C130AP | C452   | C646AP |  |  |  |  |  |
| A148                      | B102   | B302 | C708R  | E412   | A176AP        | B302R  | C132AP | C452AP | C648AP |  |  |  |  |  |
| A163                      | B104   | B306 | D104   | F106   | A182AP        | B306R  | C134   | C453   | C650AP |  |  |  |  |  |
| A165                      | B106   | B308 | D107   | F108   | A186AP        | B310   | C136AP | C457AP | C702AP |  |  |  |  |  |
| A189                      | B107   | B314 | D112   | F109   | A195AP        | B404   | C137   | C602AP | C704AP |  |  |  |  |  |
| A404                      | B108   | B406 | D114   | F110   | A202AP        | B450   | C138   | C606AP | C706AP |  |  |  |  |  |
| A406                      | B109   | B412 | D122   | F113   | A212AP        | C101AP | C139   | C609AP | D108AP |  |  |  |  |  |
| A412                      | B114   | B416 | D126   | F121   | A220AP        | C103AP | C154AP | C612AP | D110AP |  |  |  |  |  |
| A414                      | B116   | B417 | D141AP | F122   | A250AP        | C106AP | C172AP | C614AP | D120AP |  |  |  |  |  |
| A430                      | B121   | B418 | D436   | F123   | A416AP        | C107AP | C176AP | C616AP | D134AP |  |  |  |  |  |
| A440                      | B121AP | B428 | D438R  | F127   | A489AP        | C109AP | C182AP | C618AP | D618AP |  |  |  |  |  |
| A442                      | B122   | B430 | D502   | F128AP | A500R         | C112   | C190AP | C622AP | F107   |  |  |  |  |  |
| A499                      | B135AP | B436 | D626   | F147   | A510AP        | C114AP | C204AP | C626AP | F108R  |  |  |  |  |  |
| A500                      | B137   | B452 | E102   | F308   | A532AP        | C116AP | C412AP | C628AP | F111   |  |  |  |  |  |
| A512                      | B137AP | C406 | E104   | F312   |               |        |        |        |        |  |  |  |  |  |
| A514                      | B138   | C456 | E106   | H402   |               |        |        |        |        |  |  |  |  |  |

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**U.S. Standard General Ledger  
Account Transaction Postings**

| Account Number and Title: |        |        |        | 462000 | Unobligated Funds Exempt From Apportionment |        |        |        |        |
|---------------------------|--------|--------|--------|--------|---|--------|--------|--------|--------|
| Debit                     |        |        |        |        | Credit                                      |        |        |        |        |
| A119                      | A404   | B121   | B412   | E102   | A104  | A416   | C103AP | C412AP | C704AP |
| A124                      | A406   | B121AP | B416   | E104   | A105  | A416AP | C106AP | C413AP | C706   |
| A127                      | A412   | B124AP | B418   | E106   | A107AP                                      | A420   | C107AP | C416AP | C706AP |
| A129                      | A414   | B126   | B430   | E108   | A108  | A444   | C109AP | C452   | C750   |
| A130                      | A426   | B126AP | C456   | E109   | A110  | A446   | C112   | C452AP | C751   |
| A131                      | A430   | B128AP | C457   | E204AP | A123  | A448   | C114   | C453   | C752   |
| A132                      | A440   | B129   | C604   | E412   | A137R                                       | A450   | C114AP | C457AP | C753   |
| A133                      | A442   | B131   | C604R  | F106   | A152  | A458   | C116AP | C602   | C754   |
| A134                      | A484   | B135AP | C608R  | F108   | A166  | A460   | C117AP | C602AP | C755   |
| A135                      | A486   | B137   | C704   | F109   | A176AP                                      | A462   | C124   | C606   | D108   |
| A136                      | A499   | B137AP | C708   | F110   | A177  | A480   | C124AP | C606AP | D108AP |
| A137                      | A500   | B138   | C708R  | F113   | A182AP                                      | A482   | C130   | C608   | D110   |
| A139                      | A512   | B152   | C780   | F121   | A186  | A489AP | C130AP | C609AP | D110AP |
| A145                      | A514   | B154   | D107   | F122   | A186AP                                      | A498   | C132   | C612AP | D120   |
| A148                      | A519AP | B160AP | D114   | F123   | A190  | A499AP | C132AP | C614AP | D120AP |
| A154AP                    | A520   | B162   | D122   | F127   | A191  | A500R  | C134   | C616AP | D134   |
| A174                      | A530   | B162AP | D126   | F128AP | A192  | A510   | C136   | C618   | D134AP |
| A179                      | A712   | B163AP | D141AP | F147   | A194  | A510AP | C136AP | C618AP | D136AP |
| A185AP                    | A712R  | B304   | D436   | F312   | A195  | A516   | C138   | C622   | D138AP |
| A189                      | B102   | B306   | D437   |        | A195AP                                      | A528   | C139   | C622AP | D141   |
| A193                      | B103   | B308   | D438   |        | A196  | A530R  | C154AP | C624   | D308AP |
| A214                      | B107   | B316   | D438R  |        | A197AP                                      | A531   | C158   | C626AP | D618AP |
| A216                      | B109   | B406   | D622   |        | A202AP                                      | A532AP | C172   | C628AP | F107   |
|                           |        |        |        |        | A212  | A706AP | C172AP | C636AP | F108R  |
|                           |        |        |        |        | A212AP                                      | A708AP | C176   | C640   | F111   |
|                           |        |        |        |        | A215  | B126AP | C176AP | C640AP | F123AP |
|                           |        |        |        |        | A220  | B304R  | C182AP | C646AP | F310   |
|                           |        |        |        |        | A220AP                                      | B306R  | C190   | C648AP |        |
|                           |        |        |        |        | A250  | B312   | C190AP | C650AP |        |
|                           |        |        |        |        | A250AP                                      | B404   | C204   | C702   |        |
|                           |        |        |        |        | A251  | C101AP | C204AP | C702AP |        |

|                           |      |      |      |        |  |      |      |      |  |
|---------------------------|------|------|------|--------|--|------|------|------|--|
| Account Number and Title: |      |      |      | 462090 | Unobligated Funds Exempt From Apportionment -<br>International Monetary Fund |      |      |      |  |
| Debit                     |      |      |      |        | Credit   |      |      |      |  |
| H420                      | H424 | H428 | H440 | H449   | H400   | H422 | H438 | H448 |  |
|                           |      |      |      |        | H406   | H426 | H446 |      |  |

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**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>462091</b> | <b>Unobligated Funds Exempt From Apportionment -<br/>International Monetary Fund - New Arrangements to Borrow<br/>(NAB)</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| H424                      |  |  |               |   |               |  |  |  |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>463500</b> | <b>Funds Not Available - Adjustments to the Exchange<br/>Stabilization Fund (ESF)</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| A501                      | B444 | D573 | D606          | D612  | C113          | C127 | C600 | D592 |  |
| B210                      | C419 | D594 | D608          | D614  | C115          | C148 | C601 | D604 |  |
|                           |      |      |               |   | C119          | C157 | C784 | D610 |  |
|                           |      |      |               |   | C126          | C423 | D575 | D616 |  |

|                           |        |        |               |                                       |               |        |      |        |      |
|---------------------------|--------|--------|---------------|---------------------------------------|---------------|--------|------|--------|------|
| Account Number and Title: |        |        | <b>465000</b> | <b>Allotments - Expired Authority</b> |               |        |      |        |      |
| <b>Debit</b>              |        |        |               |                                       | <b>Credit</b> |        |      |        |      |
| A112                      | A484   | D106   | D141AP        | F123                                  | A105          | A454   | C132 | D136AP | F312 |
| A432                      | A499   | D109   | D436          | F128AP                                | A408          | A467   | C136 | D138AP |      |
| A434                      | A513   | D110AP | D438          | F144                                  | A410          | A480   | D102 | D308AP |      |
| A452                      | A519AP | D114   | D618AP        | F146                                  | A436          | A499AP | D108 | D618   |      |
| A456                      | A712   | D120AP | D622          |                                       | A438          | C130   | D120 | F128   |      |
| A464                      | D102AP | D122   | D626          |                                       |               |        |      |        |      |
| A466                      | D103   | D126   | F120          |                                       |               |        |      |        |      |
| A469                      | D105   | D134AP | F121          |                                       |               |        |      |        |      |

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**U.S. Standard General Ledger  
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|                           |        |        |               |   |               |        |       |       |       |
|---------------------------|--------|--------|---------------|---|---------------|--------|-------|-------|-------|
| Account Number and Title: |        |        | <b>469000</b> | <b>Anticipated Resources - Programs Exempt From Apportionment</b> |               |        |       |       |       |
| <b>Debit</b>              |        |        |               |   | <b>Credit</b> |        |       |       |       |
| A107AP                    | A212AP | C107AP | C412AP        | C636AP  | A102          | A128R  | A198R | A712R | D438R |
| A109                      | A220AP | C109AP | C413AP        | C640AP  | A104AP        | A178R  | A402  | C604R | F112  |
| A117                      | A250AP | C114AP | C416AP        | C646AP  | A114          | A196AP | A468  | C608R | F129  |
| A121                      | A401   | C116AP | C452AP        | C648AP  | A119          | A197R  | A702  | C708R |       |
| A123                      | A416AP | C117AP | C457AP        | C650AP  |               |        |       |       |       |
| A128                      | A470   | C124AP | C602AP        | C702AP  |               |        |       |       |       |
| A150                      | A489AP | C130AP | C606AP        | C704AP  |               |        |       |       |       |
| A153                      | A510AP | C132AP | C609AP        | C706AP  |               |        |       |       |       |
| A164                      | A532AP | C136AP | C612AP        | D108AP  |               |        |       |       |       |
| A176AP                    | A706AP | C154AP | C614AP        | D110AP  |               |        |       |       |       |
| A178                      | A708AP | C172AP | C616AP        | D120AP  |               |        |       |       |       |
| A182AP                    | B126AP | C176AP | C618AP        | D134AP  |               |        |       |       |       |
| A186AP                    | C101AP | C182AP | C622AP        | D618AP  |               |        |       |       |       |
| A195AP                    | C103AP | C190AP | C626AP        | F104  |               |        |       |       |       |
| A202AP                    | C106AP | C204AP | C628AP        | F112  |               |        |       |       |       |

|                           |      |      |               |  |               |       |      |  |  |
|---------------------------|------|------|---------------|--|---------------|-------|------|--|--|
| Account Number and Title: |      |      | <b>470000</b> | <b>Commitments - Programs Subject to Apportionment</b> |               |       |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |       |      |  |  |
| A499                      | B306 | B314 | D114          | F308   | B302          | B306R | D502 |  |  |
| B121AP                    | B308 | B416 | D122          | F312   |               |       |      |  |  |
| B137                      | B309 | B606 | D126          |  |               |       |      |  |  |
| B302R                     | B310 | D107 | F113          |  |               |       |      |  |  |

|                           |      |      |               |   |               |       |  |  |  |
|---------------------------|------|------|---------------|---|---------------|-------|--|--|--|
| Account Number and Title: |      |      | <b>472000</b> | <b>Commitments - Programs Exempt From Apportionment</b> |               |       |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |       |  |  |  |
| A499                      | B306 | B416 | D126          |   | B304          | B306R |  |  |  |
| B121AP                    | B308 | D107 | F113          |   |               |       |  |  |  |
| B137                      | B312 | D114 | F310          |   |               |       |  |  |  |
| B304R                     | B316 | D122 | F312          |   |               |       |  |  |  |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>479010</b> | <b>Anticipated Reinstated Orders - Obligations, Unpaid</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| D111                      |  |  |               |  | A103          |  |  |  |  |

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|                           |       |               |   |      |               |      |      |      |  |
|---------------------------|-------|---------------|---|------|---------------|------|------|------|--|
| Account Number and Title: |       | <b>480100</b> | <b>Undelivered Orders - Obligations, Unpaid</b> |      |               |      |      |      |  |
| <b>Debit</b>              |       |               |   |      | <b>Credit</b> |      |      |      |  |
| A146                      | B117  | B402          | C432  | E104 | A543          | B310 | B314 | F330 |  |
| A541                      | B130  | B404          | D134  | E106 | B306          | B312 | B316 | F333 |  |
| B104                      | B145  | B436          | D149  | E108 |               |      |      |      |  |
| B105                      | B306R | B438          | D150AP  | F111 |               |      |      |      |  |
| B107                      | B308  | C408          | E102  | F332 |               |      |      |      |  |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>480110</b> | <b>Reinstated Undelivered Orders - Obligations, Unpaid</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| F333                      |  |               |  |  | D105          | D111 |  |  |  |

|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>480200</b> | <b>Undelivered Orders - Obligations, Prepaid/Advanced</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| B604                      | C112 | F328          |   |  | B308          | B309 | F326 |  |  |

|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>483100</b> | <b>Undelivered Orders - Obligations Transferred, Unpaid</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| A217AP                    | A488 | A491          |   |  | A218AP        | A493 | A508 |  |  |
| A222AP                    | A490 | F330          |   |  | A223AP        | A506 | F332 |  |  |

|                           |      |               |   |  |               |      |      |      |  |
|---------------------------|------|---------------|---|--|---------------|------|------|------|--|
| Account Number and Title: |      | <b>483200</b> | <b>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</b> |  |               |      |      |      |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |      |  |
| A494                      | A495 | A548          | F326  |  | A496          | A497 | A550 | F328 |  |

|                           |      |               |   |        |               |  |  |  |  |
|---------------------------|------|---------------|---|--------|---------------|--|--|--|--|
| Account Number and Title: |      | <b>487100</b> | <b>Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries</b> |        |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |        | <b>Credit</b> |  |  |  |  |
| A499AP                    | D120 | D134          | D136AP  | D138AP | F332          |  |  |  |  |

|                           |  |               |  |  |               |  |  |  |  |
|---------------------------|--|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>487200</b> | <b>Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |  |  |  |  |
| C130                      |  |               |  |  | F328          |  |  |  |  |

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|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>488100</b> | <b>Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| F330                      |  |  |               |  | D114          |  |  |  |  |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>488200</b> | <b>Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| F326                      |  |  |               |  | D122          |  |  |  |  |

|                           |      |      |               |   |               |      |      |      |        |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--------|
| Account Number and Title: |      |      | <b>490100</b> | <b>Delivered Orders - Obligations, Unpaid</b> |               |      |      |      |        |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |        |
| A500R                     | A541 | B112 | B210          | B450  | A500          | B412 | B438 | D595 | E204AP |
| A504                      | B110 | B113 | B446          | F325  | A501          | B416 | B444 | D608 | E412   |
|                           |      |      |               |   | A543          | B417 | B452 | E102 | F324   |
|                           |      |      |               |   | B117          | B418 | C614 | E104 | F331   |
|                           |      |      |               |   | B145          | B428 | D112 | E106 |        |
|                           |      |      |               |   | B402          | B430 | D134 | E108 |        |
|                           |      |      |               |   | B406          | B436 | D591 | E109 |        |

|                           |  |  |               |  |               |      |  |  |  |
|---------------------------|--|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |  |  | <b>490110</b> | <b>Reinstated Delivered Orders - Obligations, Unpaid</b> |               |      |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |      |  |  |  |
| F331                      |  |  |               |  | D109          | D111 |  |  |  |

|                           |      |      |               |   |               |      |        |      |        |
|---------------------------|------|------|---------------|---|---------------|------|--------|------|--------|
| Account Number and Title: |      |      | <b>490200</b> | <b>Delivered Orders - Obligations, Paid</b> |               |      |        |      |        |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |        |      |        |
| C134                      | C138 | F314 |               |   | A146          | B104 | B113   | B152 | D149   |
| C137                      | C139 | F322 |               |   | A504          | B105 | B114   | B154 | D150AP |
|                           |      |      |               |   | A512          | B106 | B116   | B202 | D436   |
|                           |      |      |               |   | A513          | B107 | B121AP | B604 | F320   |
|                           |      |      |               |   | A514          | B108 | B122   | B606 | H402   |
|                           |      |      |               |   | A712          | B109 | B130   | C406 |        |
|                           |      |      |               |   | B102          | B110 | B137   | C408 |        |
|                           |      |      |               |   | B103          | B112 | B138   | C432 |        |

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|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>493100</b> | <b>Delivered Orders - Obligations Transferred, Unpaid</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| A492                      | F324 |               |   |  | A492R         | A503 | F325 |  |  |

|                           |      |               |   |        |               |  |  |  |  |
|---------------------------|------|---------------|---|--------|---------------|--|--|--|--|
| Account Number and Title: |      | <b>497100</b> | <b>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</b> |        |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |        | <b>Credit</b> |  |  |  |  |
| D102                      | D141 | D308AP        | D616  | F123AP | F325          |  |  |  |  |
| D110                      | D142 | D610          | D618  | F128   |               |  |  |  |  |

|                           |      |               |  |  |               |  |  |  |  |
|---------------------------|------|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>497200</b> | <b>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |  |  |  |  |
| A511                      | C136 | C753          | D108   |  | F322          |  |  |  |  |
| C132                      | C751 | C755          | D308AP   |  |               |  |  |  |  |

|                           |      |               |  |  |               |      |      |  |  |
|---------------------------|------|---------------|--|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>498100</b> | <b>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |      |      |  |  |
| B115                      | F324 |               |  |  | D106          | D140 | D614 |  |  |
|                           |      |               |  |  | D107          | D612 | D626 |  |  |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>498200</b> | <b>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| F320                      |  |               |  |  | B115          | D126 |  |  |  |

|                           |      |               |                                |  |               |      |      |      |        |
|---------------------------|------|---------------|--------------------------------|--|---------------|------|------|------|--------|
| Account Number and Title: |      | <b>510000</b> | <b>Revenue From Goods Sold</b> |  |               |      |      |      |        |
| <b>Debit</b>              |      |               |                                |  | <b>Credit</b> |      |      |      |        |
| D437                      | F336 |               |                                |  | A708          | C109 | C424 | C644 | F144AP |
|                           |      |               |                                |  | A710          | C145 | C426 | C646 |        |
|                           |      |               |                                |  | A711          | C169 | C430 | C648 |        |
|                           |      |               |                                |  | A714          | C420 | C640 | C650 |        |

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|                           |      |               |                                      |  |               |      |  |  |  |
|---------------------------|------|---------------|--------------------------------------|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>510900</b> | <b>Contra Revenue for Goods Sold</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |                                      |  | <b>Credit</b> |      |  |  |  |
| D402                      | D436 |               |                                      |  | D402R         | F336 |  |  |  |

|                           |      |               |                                       |  |               |      |      |      |        |
|---------------------------|------|---------------|---------------------------------------|--|---------------|------|------|------|--------|
| Account Number and Title: |      | <b>520000</b> | <b>Revenue From Services Provided</b> |  |               |      |      |      |        |
| <b>Debit</b>              |      |               |                                       |  | <b>Credit</b> |      |      |      |        |
| D437                      | F144 | F336          | H301                                  |  | A186          | A710 | C135 | C190 | C426   |
|                           |      |               |                                       |  | A188          | A711 | C145 | C420 | C650   |
|                           |      |               |                                       |  | A201          | A714 | C169 | C422 | F144AP |
|                           |      |               |                                       |  | A708          | C109 | C188 | C424 |        |

|                           |      |               |   |  |               |      |      |  |  |
|---------------------------|------|---------------|---|--|---------------|------|------|--|--|
| Account Number and Title: |      | <b>520900</b> | <b>Contra Revenue for Services Provided</b> |  |               |      |      |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |      |  |  |
| D402                      | D436 |               |   |  | D402R         | F336 | H301 |  |  |

|                           |      |               |                                 |  |               |      |        |      |        |
|---------------------------|------|---------------|---------------------------------|--|---------------|------|--------|------|--------|
| Account Number and Title: |      | <b>531000</b> | <b>Interest Revenue - Other</b> |  |               |      |        |      |        |
| <b>Debit</b>              |      |               |                                 |  | <b>Credit</b> |      |        |      |        |
| D437                      | F336 | H301          |                                 |  | A186          | C135 | C188   | C420 | F144AP |
|                           |      |               |                                 |  | A188          | C141 | C402   | C422 |        |
|                           |      |               |                                 |  | A201          | C145 | C404AP | C438 |        |
|                           |      |               |                                 |  | C109          | C154 | C416   | E121 |        |

|                           |      |               |                                       |  |               |      |        |      |        |
|---------------------------|------|---------------|---------------------------------------|--|---------------|------|--------|------|--------|
| Account Number and Title: |      | <b>531100</b> | <b>Interest Revenue - Investments</b> |  |               |      |        |      |        |
| <b>Debit</b>              |      |               |                                       |  | <b>Credit</b> |      |        |      |        |
| C455                      | C611 | E117R         | H301                                  |  | A186          | C109 | C404AP | C450 | D614   |
| C605                      | C619 | F336          |                                       |  | A188          | C135 | C416   | C603 | E113   |
|                           |      |               |                                       |  | A201          | C141 | C418   | C607 | E117   |
|                           |      |               |                                       |  | A250          | C145 | C419   | C621 | E119   |
|                           |      |               |                                       |  | A251          | C154 | C420   | C624 | F144AP |
|                           |      |               |                                       |  | B144          | C188 | C422   | C784 |        |
|                           |      |               |                                       |  | B153          | C402 | C423   | D612 |        |

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| Account Number and Title: |      |      | 531200 |  | Interest Revenue - Loans Receivable/Uninvested Funds |      |      |        |        |
|---------------------------|------|------|--------|--|--|------|------|--------|--------|
| Debit                     |      |      |        |  | Credit   |      |      |        |        |
| D437                      | F336 | H301 |        |  | A186   | C109 | C148 | C404AP | C435   |
|                           |      |      |        |  | A188   | C135 | C154 | C416   | C436   |
|                           |      |      |        |  | A201   | C141 | C188 | C420   | C437AP |
|                           |      |      |        |  | C107   | C145 | C402 | C422   | F144AP |

|                           |  |  |  |        |   |  |  |  |  |  |
|---------------------------|--|--|--|--------|---|--|--|--|--|--|
| Account Number and Title: |  |  |  | 531300 | Interest Revenue - Subsidy Amortization |  |  |  |  |  |
| Debit                     |  |  |  |        | Credit                                  |  |  |  |  |  |
| F336                      |  |  |  |        | E118                                    |  |  |  |  |  |

|                           |  |  |  |        |   |  |  |  |  |
|---------------------------|--|--|--|--------|---|--|--|--|--|
| Account Number and Title: |  |  |  | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |  |  |  |  |
| Debit                     |  |  |  |        | Credit  |  |  |  |  |
| F336                      |  |  |  |        | C145  |  |  |  |  |

|                           |      |  |  |        |  |      |  |  |  |
|---------------------------|------|--|--|--------|--|------|--|--|--|
| Account Number and Title: |      |  |  | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |      |  |  |  |
| Debit                     |      |  |  |        | Credit   |      |  |  |  |
| D402                      | D424 |  |  |        | D402R  | F336 |  |  |  |

|                           |      |      |        |  |  |      |      |  |  |
|---------------------------|------|------|--------|--|--|------|------|--|--|
| Account Number and Title: |      |      | 531700 |  | Contra Revenue for Interest Revenue - Loans Receivable |      |      |  |  |
| Debit                     |      |      |        |  | Credit   |      |      |  |  |
| D402                      | D424 | D436 | D438   |  | D402R  | F336 | H301 |  |  |

|                           |      |      |        |  |   |       |      |  |  |
|---------------------------|------|------|--------|--|---|-------|------|--|--|
| Account Number and Title: |      |      | 531800 |  | Contra Revenue for Interest Revenue - Investments |       |      |  |  |
| Debit                     |      |      |        |  | Credit  |       |      |  |  |
| C603                      | C621 | D424 | D438   |  | C605  | C619  | F336 |  |  |
| C607                      | D402 | D436 | E205   |  | C611  | D402R | H301 |  |  |

|                           |      |      |        |   |        |      |      |  |  |
|---------------------------|------|------|--------|---|--------|------|------|--|--|
| Account Number and Title: |      |      | 531900 | Contra Revenue for Interest Revenue - Other |        |      |      |  |  |
| Debit                     |      |      |        |   | Credit |      |      |  |  |
| D402                      | D424 | D436 | D438   |   | D402R  | F336 | H301 |  |  |

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|                           |      |      |               |                                    |               |      |        |      |        |
|---------------------------|------|------|---------------|------------------------------------|---------------|------|--------|------|--------|
| Account Number and Title: |      |      | <b>532000</b> | <b>Penalties and Fines Revenue</b> |               |      |        |      |        |
| <b>Debit</b>              |      |      |               |                                    | <b>Credit</b> |      |        |      |        |
| D437                      | F336 | H301 |               |                                    | A186          | C109 | C188   | C416 | F144AP |
|                           |      |      |               |                                    | A188          | C135 | C402   | C420 |        |
|                           |      |      |               |                                    | A201          | C141 | C404AP | C422 |        |

|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>532400</b> | <b>Contra Revenue for Penalties and Fines</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| D424                      | D436 | D438 |               |   | F336          | H301 |  |  |  |

|                           |      |      |               |                                    |               |      |      |        |        |
|---------------------------|------|------|---------------|------------------------------------|---------------|------|------|--------|--------|
| Account Number and Title: |      |      | <b>532500</b> | <b>Administrative Fees Revenue</b> |               |      |      |        |        |
| <b>Debit</b>              |      |      |               |                                    | <b>Credit</b> |      |      |        |        |
| D437                      | F336 | H301 |               |                                    | A186          | C109 | C145 | C404AP | C422   |
|                           |      |      |               |                                    | A188          | C135 | C188 | C416   | F144AP |
|                           |      |      |               |                                    | A201          | C141 | C402 | C420   |        |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>532900</b> | <b>Contra Revenue for Administrative Fees</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| D402                      | D424 | D436 | D438          |   | D402R         | F336 | H301 |  |  |

|                           |      |      |               |                                       |               |      |      |      |        |
|---------------------------|------|------|---------------|---------------------------------------|---------------|------|------|------|--------|
| Account Number and Title: |      |      | <b>540000</b> | <b>Funded Benefit Program Revenue</b> |               |      |      |      |        |
| <b>Debit</b>              |      |      |               |                                       | <b>Credit</b> |      |      |      |        |
| D437                      | F336 | H301 |               |                                       | A186          | A715 | C190 | C420 | F144AP |
|                           |      |      |               |                                       | A201          | C109 | C416 | C422 |        |

|                           |  |  |               |                                      |               |  |  |  |  |
|---------------------------|--|--|---------------|--------------------------------------|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>540500</b> | <b>Unfunded FECA Benefit Revenue</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |                                      | <b>Credit</b> |  |  |  |  |
| F336                      |  |  |               |                                      | C421          |  |  |  |  |

|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>540600</b> | <b>Contra Revenue for Unfunded FECA Benefit Revenue</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
|                           |  |  |               |   | F336          |  |  |  |  |

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|                           |      |      |               |  |               |      |      |  |  |
|---------------------------|------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>540900</b> | <b>Contra Revenue for Funded Benefit Program Revenue</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |  |  |
| D402                      | D436 | D438 |               |  | D402R         | F336 | H301 |  |  |

|                           |      |      |               |  |               |      |      |      |        |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--------|
| Account Number and Title: |      |      | <b>550000</b> | <b>Insurance and Guarantee Premium Revenue</b> |               |      |      |      |        |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |        |
| D437                      | F336 | H301 |               |  | C109          | C420 | C422 | C424 | F144AP |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>550900</b> | <b>Contra Revenue for Insurance and Guarantee Premium Revenue</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| D402                      | D436 | D438 |               |   | D402R         | F336 | H301 |  |  |

|                           |      |  |               |  |               |      |        |        |  |
|---------------------------|------|--|---------------|--|---------------|------|--------|--------|--|
| Account Number and Title: |      |  | <b>560000</b> | <b>Donated Revenue - Financial Resources</b> |               |      |        |        |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |        |        |  |
| F336                      | H301 |  |               |  | A186          | C135 | C192   | C420   |  |
|                           |      |  |               |  | A188          | C141 | C402   | F144AP |  |
|                           |      |  |               |  | A201          | C158 | C404AP |        |  |

|                           |      |      |               |   |               |      |      |  |  |
|---------------------------|------|------|---------------|---|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>560900</b> | <b>Contra Revenue for Donations - Financial Resources</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |  |  |
| D402                      | D436 | D438 |               |   | D402R         | F336 | H301 |  |  |

|                           |      |  |               |  |               |      |  |  |  |
|---------------------------|------|--|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>561000</b> | <b>Donated Revenue - Non-Financial Resources</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |      |  |  |  |
| F336                      | H301 |  |               |  | C102          | C164 |  |  |  |

|                           |      |      |               |  |               |      |      |  |  |
|---------------------------|------|------|---------------|--|---------------|------|------|--|--|
| Account Number and Title: |      |      | <b>561900</b> | <b>Contra Donated Revenue - Nonfinancial Resources</b> |               |      |      |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |  |  |
| D402                      | D436 | D438 |               |  | D402R         | F336 | H301 |  |  |

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|                           |  |               |   |  |               |      |      |      |      |
|---------------------------|--|---------------|---|--|---------------|------|------|------|------|
| Account Number and Title: |  | <b>564000</b> | <b>Forfeiture Revenue - Cash and Cash Equivalents</b> |  |               |      |      |      |      |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |      |      |      |      |
| F336                      |  |               |   |  | A186          | A201 | C172 | C174 | D554 |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>564900</b> | <b>Contra Forfeiture Revenue - Cash and Cash Equivalents</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| D402                      |  |               |  |  | D402R         | F336 |  |  |  |

|                           |  |               |   |  |               |      |      |      |      |
|---------------------------|--|---------------|---|--|---------------|------|------|------|------|
| Account Number and Title: |  | <b>565000</b> | <b>Forfeiture Revenue - Forfeitures of Property</b> |  |               |      |      |      |      |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |      |      |      |      |
| F336                      |  |               |   |  | A186          | A201 | C636 | D554 | D558 |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>565900</b> | <b>Contra Forfeiture Revenue - Forfeitures of Property</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| D402                      |  |               |  |  | D402R         | F336 |  |  |  |

|                           |       |               |   |      |               |        |        |        |        |
|---------------------------|-------|---------------|---|------|---------------|--------|--------|--------|--------|
| Account Number and Title: |       | <b>570000</b> | <b>Expended Appropriations - Used - Accrued</b> |      |               |        |        |        |        |
| <b>Debit</b>              |       |               |   |      | <b>Credit</b> |        |        |        |        |
| B110AP                    | B235  | D102R         | D618R   | F336 | A202AP        | B413AP | B436AP | D134AP | E108AP |
| B115AP                    | B450R | D110R         | F128R   |      | B134          | B416AP | B438AP | D626AP | E109AP |
|                           |       |               |   |      | B402AP        | B418AP | B452AP | E102AP | E204AP |
|                           |       |               |   |      | B406AP        | B428AP | D106AP | E104AP | E412AP |
|                           |       |               |   |      | B412AP        | B430AP | D107AP | E106AP |        |

|                           |       |               |  |  |               |        |        |        |        |
|---------------------------|-------|---------------|--|--|---------------|--------|--------|--------|--------|
| Account Number and Title: |       | <b>570010</b> | <b>Expended Appropriations - Disbursed</b> |  |               |        |        |        |        |
| <b>Debit</b>              |       |               |  |  | <b>Credit</b> |        |        |        |        |
| C132R                     | C136R | C138R         | D108R                                      |  | B102AP        | B108AP | B122AP | B235   | C408AP |
| C134R                     | C137R | C139R         | F336                                       |  | B105AP        | B109AP | B130AP | B414AP | D126AP |
|                           |       |               |  |  | B106AP        | B110AP | B202AP | B604AP |        |
|                           |       |               |  |  | B107AP        | B115AP | B234   | C136AP |        |

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|---------------------------|-------|------|--|---------------|---|--------|--------|------|--|
| Account Number and Title: |       |      |  | <b>570500</b> | <b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</b> |        |        |      |  |
| <b>Debit</b>              |       |      |  |               | <b>Credit</b>   |        |        |      |  |
| D310R                     | D312R | F336 |  |               | D304  | D306AP | D308AP | F336 |  |

|                           |       |      |  |               |  |        |        |      |  |
|---------------------------|-------|------|--|---------------|--|--------|--------|------|--|
| Account Number and Title: |       |      |  | <b>570800</b> | <b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b> |        |        |      |  |
| <b>Debit</b>              |       |      |  |               | <b>Credit</b>  |        |        |      |  |
| D310R                     | D312R | F336 |  |               | D304   | D306AP | D308AP | F336 |  |

|                           |       |      |  |               |   |        |        |      |  |
|---------------------------|-------|------|--|---------------|---|--------|--------|------|--|
| Account Number and Title: |       |      |  | <b>570900</b> | <b>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b> |        |        |      |  |
| <b>Debit</b>              |       |      |  |               | <b>Credit</b>   |        |        |      |  |
| D310R                     | D312R | F336 |  |               | D302  | D306AP | D308AP | F336 |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>571300</b> | <b>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
|                           |  |  |  |               | C133   |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>571400</b> | <b>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| C427                      |  |  |  |               | C429   |  |  |  |  |

|                           |      |  |  |               |   |      |      |  |  |
|---------------------------|------|--|--|---------------|---|------|------|--|--|
| Account Number and Title: |      |  |  | <b>572000</b> | <b>Financing Sources Transferred In Without Reimbursement</b> |      |      |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>   |      |      |  |  |
| E610                      | F336 |  |  |               | A550  | E606 | E608 |  |  |

|                           |      |      |  |               |  |      |  |  |  |
|---------------------------|------|------|--|---------------|--|------|--|--|--|
| Account Number and Title: |      |      |  | <b>573000</b> | <b>Financing Sources Transferred Out Without Reimbursement</b> |      |  |  |  |
| <b>Debit</b>              |      |      |  |               | <b>Credit</b>  |      |  |  |  |
| A548                      | E510 | E512 |  |               | E514   | F336 |  |  |  |

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|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>573500</b> | <b>Appropriated Dedicated Collections to be Transferred In</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
|                           |               |  |  |  | A184          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>573600</b> | <b>Appropriated Dedicated Collections to be Transferred Out</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| A556                      |               |   |  |  |               |  |  |  |  |

|                           |               |  |  |  |               |      |      |        |  |
|---------------------------|---------------|--|--|--|---------------|------|------|--------|--|
| Account Number and Title: | <b>574000</b> | <b>Appropriated Dedicated Collections Transferred In</b> |  |  |               |      |      |        |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |        |  |
| F336                      |               |  |  |  | A133AP        | A184 | A185 | A189AP |  |

|                           |               |   |      |      |               |  |  |  |  |
|---------------------------|---------------|---|------|------|---------------|--|--|--|--|
| Account Number and Title: | <b>574500</b> | <b>Appropriated Dedicated Collections Transferred Out</b> |      |      |               |  |  |  |  |
| <b>Debit</b>              |               |   |      |      | <b>Credit</b> |  |  |  |  |
| A133                      | A183          | A185AP  | A189 | F146 | F336          |  |  |  |  |

|                           |               |   |      |  |               |      |      |      |      |
|---------------------------|---------------|---|------|--|---------------|------|------|------|------|
| Account Number and Title: | <b>575000</b> | <b>Expenditure Financing Sources - Transfers-In</b> |      |  |               |      |      |      |      |
| <b>Debit</b>              |               |   |      |  | <b>Credit</b> |      |      |      |      |
| A456                      | A499          | D144R   | F336 |  | A458          | A498 | A511 | C109 | C415 |
|                           |               |   |      |  | A489          | A510 | A543 | C403 | D144 |

|                           |               |   |        |  |               |        |      |      |      |
|---------------------------|---------------|---|--------|--|---------------|--------|------|------|------|
| Account Number and Title: | <b>575500</b> | <b>Non-Expenditure Financing Sources - Transfers-In - Other</b> |        |  |               |        |      |      |      |
| <b>Debit</b>              |               |   |        |  | <b>Credit</b> |        |      |      |      |
| A135AP                    | A223          | A518  | A546   |  | A161          | A203   | A418 | A454 | A508 |
| A218                      | A223AP        | A519  | F123AP |  | A167          | A218AP | A420 | A462 | A516 |
| A218AP                    | A422          | A542  | F336   |  | A171          | A223AP | A438 | A467 | A528 |
|                           |               |   |        |  | A173          | A410   | A446 | A474 | A531 |
|                           |               |   |        |  | A177          | A416   | A450 | A482 | A532 |

|                           |               |   |  |  |               |      |      |  |  |
|---------------------------|---------------|---|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>575600</b> | <b>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |      |  |  |
| F336                      |               |   |  |  | A147          | C196 | E516 |  |  |

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|---------------------------|------|------|------|---------------|--|------|------|--------|------|
| Account Number and Title: |      |      |      | <b>576000</b> | <b>Expenditure Financing Sources - Transfers-Out</b> |      |      |        |      |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>  |      |      |        |      |
| A500                      | A512 | A514 | D140 |               | A500R  | D141 | D142 | F123AP | F336 |
| A501                      | A513 | A541 | D437 |               |  |      |      |        |      |

|                           |        |      |      |               |  |        |       |      |  |
|---------------------------|--------|------|------|---------------|--|--------|-------|------|--|
| Account Number and Title: |        |      |      | <b>576500</b> | <b>Non-Expenditure Financing Sources - Transfers-Out - Other</b> |        |       |      |  |
| <b>Debit</b>              |        |      |      |               | <b>Credit</b>  |        |       |      |  |
| A134                      | A217AP | A426 | A466 | A520          | A217   | A222AP | A523  | A544 |  |
| A145                      | A222AP | A430 | A469 | A521          | A217AP   | A424   | A530R | F336 |  |
| A163                      | A406   | A434 | A478 | A530          | A222   | A522   | A540  |      |  |
| A165                      | A414   | A442 | A486 | A534          |  |        |       |      |  |
| A179                      | A417   | A452 | A488 | F121          |  |        |       |      |  |

|                           |      |      |      |               |  |  |  |  |  |
|---------------------------|------|------|------|---------------|--|--|--|--|--|
| Account Number and Title: |      |      |      | <b>576600</b> | <b>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</b> |  |  |  |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>  |  |  |  |  |
| A143                      | A144 | B111 | B139 |               | F336   |  |  |  |  |

|                           |  |  |  |               |   |      |      |        |  |
|---------------------------|--|--|--|---------------|---|------|------|--------|--|
| Account Number and Title: |  |  |  | <b>577500</b> | <b>Non-Budgetary Financing Sources Transferred In</b> |      |      |        |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |      |      |        |  |
| F336                      |  |  |  |               | C155  | C420 | E604 | F144AP |  |

|                           |        |      |      |               |  |  |  |  |  |
|---------------------------|--------|------|------|---------------|--|--|--|--|--|
| Account Number and Title: |        |      |      | <b>577600</b> | <b>Non-Budgetary Financing Sources Transferred Out</b> |  |  |  |  |
| <b>Debit</b>              |        |      |      |               | <b>Credit</b>  |  |  |  |  |
| D148                      | D149AP | E508 | E509 |               | F336   |  |  |  |  |

|                           |  |  |  |               |                                  |  |  |  |  |
|---------------------------|--|--|--|---------------|----------------------------------|--|--|--|--|
| Account Number and Title: |  |  |  | <b>578000</b> | <b>Imputed Financing Sources</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                    |  |  |  |  |
| F336                      |  |  |  |               | E402                             |  |  |  |  |

|                           |  |  |  |               |                                |      |      |  |  |
|---------------------------|--|--|--|---------------|--------------------------------|------|------|--|--|
| Account Number and Title: |  |  |  | <b>579000</b> | <b>Other Financing Sources</b> |      |      |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                  |      |      |  |  |
| F336                      |  |  |  |               | C119                           | C145 | C430 |  |  |

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|                           |      |        |      |               |  |      |      |        |  |
|---------------------------|------|--------|------|---------------|--|------|------|--------|--|
| Account Number and Title: |      |        |      | <b>579100</b> | <b>Adjustment to Financing Sources - Credit Reform</b> |      |      |        |  |
| <b>Debit</b>              |      |        |      |               | <b>Credit</b>  |      |      |        |  |
| A202AP                    | A208 | D147AP | D150 |               | A206   | D147 | D149 | D150AP |  |
| A204                      | D146 | D149AP | F336 |               |  |      |      |        |  |

|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>579200</b> | <b>Financing Sources To Be Transferred Out - Contingent Liability</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
| B425                      |  |  |  |               | F336  |  |  |  |  |

|                           |  |  |  |               |                    |  |  |  |  |
|---------------------------|--|--|--|---------------|--------------------|--|--|--|--|
| Account Number and Title: |  |  |  | <b>579500</b> | <b>Seigniorage</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>      |  |  |  |  |
| F336                      |  |  |  |               | C145               |  |  |  |  |

|                           |  |  |  |               |   |      |        |      |  |
|---------------------------|--|--|--|---------------|---|------|--------|------|--|
| Account Number and Title: |  |  |  | <b>580000</b> | <b>Tax Revenue Collected - Not Otherwise Classified</b> |      |        |      |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |      |        |      |  |
| F336                      |  |  |  |               | A186  | A201 | C141   | D586 |  |
|                           |  |  |  |               | A188  | C135 | C143AP |      |  |

|                           |  |  |  |               |   |      |      |        |      |
|---------------------------|--|--|--|---------------|---|------|------|--------|------|
| Account Number and Title: |  |  |  | <b>580100</b> | <b>Tax Revenue Collected - Individual</b> |      |      |        |      |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                             |      |      |        |      |
| F336                      |  |  |  |               | A188                                      | C135 | C141 | C143AP | D586 |

|                           |  |  |  |               |  |      |      |        |      |
|---------------------------|--|--|--|---------------|--|------|------|--------|------|
| Account Number and Title: |  |  |  | <b>580200</b> | <b>Tax Revenue Collected - Corporate</b> |      |      |        |      |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                            |      |      |        |      |
| F336                      |  |  |  |               | A188                                     | C135 | C141 | C143AP | D586 |

|                           |  |  |  |               |   |      |      |        |      |
|---------------------------|--|--|--|---------------|---|------|------|--------|------|
| Account Number and Title: |  |  |  | <b>580300</b> | <b>Tax Revenue Collected - Unemployment</b> |      |      |        |      |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>                               |      |      |        |      |
| F336                      |  |  |  |               | A188  | C135 | C141 | C143AP | D586 |

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**U.S. Standard General Ledger  
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|                           |               |                                       |  |  |               |      |      |        |      |
|---------------------------|---------------|---------------------------------------|--|--|---------------|------|------|--------|------|
| Account Number and Title: | <b>580400</b> | <b>Tax Revenue Collected - Excise</b> |  |  |               |      |      |        |      |
| <b>Debit</b>              |               |                                       |  |  | <b>Credit</b> |      |      |        |      |
| F336                      |               |                                       |  |  | A188          | C135 | C141 | C143AP | D586 |

|                           |               |  |  |  |               |      |      |        |      |
|---------------------------|---------------|--|--|--|---------------|------|------|--------|------|
| Account Number and Title: | <b>580500</b> | <b>Tax Revenue Collected - Estate and Gift</b> |  |  |               |      |      |        |      |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |        |      |
| F336                      |               |  |  |  | A188          | C135 | C141 | C143AP | D586 |

|                           |               |  |  |  |               |      |      |        |      |
|---------------------------|---------------|--|--|--|---------------|------|------|--------|------|
| Account Number and Title: | <b>580600</b> | <b>Tax Revenue Collected - Customs</b> |  |  |               |      |      |        |      |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |        |      |
| F336                      |               |  |  |  | A188          | C135 | C141 | C143AP | D586 |

|                           |               |  |  |  |               |        |      |  |  |
|---------------------------|---------------|--|--|--|---------------|--------|------|--|--|
| Account Number and Title: | <b>582000</b> | <b>Tax Revenue Accrual Adjustment - Not Otherwise Classified</b> |  |  |               |        |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586          | F336   |  |  | C402          | C404AP | C422 |  |  |

|                           |               |  |  |  |               |        |      |  |  |
|---------------------------|---------------|--|--|--|---------------|--------|------|--|--|
| Account Number and Title: | <b>582100</b> | <b>Tax Revenue Accrual Adjustment - Individual</b> |  |  |               |        |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586          | F336   |  |  | C402          | C404AP | C422 |  |  |

|                           |               |   |  |  |               |        |      |  |  |
|---------------------------|---------------|---|--|--|---------------|--------|------|--|--|
| Account Number and Title: | <b>582200</b> | <b>Tax Revenue Accrual Adjustment - Corporate</b> |  |  |               |        |      |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586          | F336  |  |  | C402          | C404AP | C422 |  |  |

|                           |               |  |  |  |               |        |      |  |  |
|---------------------------|---------------|--|--|--|---------------|--------|------|--|--|
| Account Number and Title: | <b>582300</b> | <b>Tax Revenue Accrual Adjustment - Unemployment</b> |  |  |               |        |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586          | F336   |  |  | C402          | C404AP | C422 |  |  |

|                           |               |  |  |  |               |        |      |  |  |
|---------------------------|---------------|--|--|--|---------------|--------|------|--|--|
| Account Number and Title: | <b>582400</b> | <b>Tax Revenue Accrual Adjustment - Excise</b> |  |  |               |        |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586          | F336   |  |  | C402          | C404AP | C422 |  |  |

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**U.S. Standard General Ledger  
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|                           |      |      |               |   |               |        |      |  |  |
|---------------------------|------|------|---------------|---|---------------|--------|------|--|--|
| Account Number and Title: |      |      | <b>582500</b> | <b>Tax Revenue Accrual Adjustment - Estate and Gift</b> |               |        |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586 | F336 |               |   | C402          | C404AP | C422 |  |  |

|                           |      |      |               |   |               |        |      |  |  |
|---------------------------|------|------|---------------|---|---------------|--------|------|--|--|
| Account Number and Title: |      |      | <b>582600</b> | <b>Tax Revenue Accrual Adjustment - Customs</b> |               |        |      |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |        |      |  |  |
| C143AP                    | D586 | F336 |               |   | C402          | C404AP | C422 |  |  |

|                           |      |      |               |  |               |      |  |  |  |
|---------------------------|------|------|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>583000</b> | <b>Contra Revenue for Taxes - Not Otherwise Classified</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438 |               |  | D402R         | F336 |  |  |  |

|                           |      |      |               |  |               |      |  |  |  |
|---------------------------|------|------|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>583100</b> | <b>Contra Revenue for Taxes - Individual</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438 |               |  | D402R         | F336 |  |  |  |

|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>583200</b> | <b>Contra Revenue for Taxes - Corporate</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438 |               |   | D402R         | F336 |  |  |  |

|                           |      |      |               |  |               |      |  |  |  |
|---------------------------|------|------|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>583300</b> | <b>Contra Revenue for Taxes - Unemployment</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438 |               |  | D402R         | F336 |  |  |  |

|                           |      |      |               |  |               |      |  |  |  |
|---------------------------|------|------|---------------|--|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>583400</b> | <b>Contra Revenue for Taxes - Excise</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438 |               |  | D402R         | F336 |  |  |  |

|                           |      |      |               |   |               |      |  |  |  |
|---------------------------|------|------|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>583500</b> | <b>Contra Revenue for Taxes - Estate and Gift</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438 |               |   | D402R         | F336 |  |  |  |

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|                           |      |               |   |  |               |      |  |  |  |
|---------------------------|------|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: |      | <b>583600</b> | <b>Contra Revenue for Taxes - Customs</b> |  |               |      |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |      |  |  |  |
| D402                      | D424 | D438          |   |  | D402R         | F336 |  |  |  |

|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589000</b> | <b>Tax Revenue Refunds - Not Otherwise Classified</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |   |  | F336          |  |  |  |  |

|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589100</b> | <b>Tax Revenue Refunds - Individual</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |   |  | F336          |  |  |  |  |

|                           |      |               |  |  |               |  |  |  |  |
|---------------------------|------|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589200</b> | <b>Tax Revenue Refunds - Corporate</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |  |  | F336          |  |  |  |  |

|                           |      |               |   |  |               |  |  |  |  |
|---------------------------|------|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589300</b> | <b>Tax Revenue Refunds - Unemployment</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |   |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |   |  | F336          |  |  |  |  |

|                           |      |               |                                     |  |               |  |  |  |  |
|---------------------------|------|---------------|-------------------------------------|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589400</b> | <b>Tax Revenue Refunds - Excise</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |                                     |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |                                     |  | F336          |  |  |  |  |

|                           |      |               |  |  |               |  |  |  |  |
|---------------------------|------|---------------|--|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589500</b> | <b>Tax Revenue Refunds - Estate and Gift</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |  |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |  |  | F336          |  |  |  |  |

|                           |      |               |                                      |  |               |  |  |  |  |
|---------------------------|------|---------------|--------------------------------------|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>589600</b> | <b>Tax Revenue Refunds - Customs</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |                                      |  | <b>Credit</b> |  |  |  |  |
| B118                      | B416 |               |                                      |  | F336          |  |  |  |  |

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**U.S. Standard General Ledger  
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|                           |      |      |      |               |                      |      |        |      |        |
|---------------------------|------|------|------|---------------|----------------------|------|--------|------|--------|
| Account Number and Title: |      |      |      | <b>590000</b> | <b>Other Revenue</b> |      |        |      |        |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>        |      |        |      |        |
| D437                      | F144 | F336 | H301 |               | A186                 | C109 | C169   | C416 | C630   |
|                           |      |      |      |               | A188                 | C135 | C188   | C420 | F144AP |
|                           |      |      |      |               | A201                 | C141 | C402   | C422 |        |
|                           |      |      |      |               | B200                 | C145 | C404AP | C424 |        |

|                           |      |      |      |               |   |      |      |  |  |
|---------------------------|------|------|------|---------------|---|------|------|--|--|
| Account Number and Title: |      |      |      | <b>590900</b> | <b>Contra Revenue for Other Revenue</b> |      |      |  |  |
| <b>Debit</b>              |      |      |      |               | <b>Credit</b>                           |      |      |  |  |
| D402                      | D424 | D436 | D438 |               | D402R                                   | F336 | H301 |  |  |

|                           |      |      |        |               |  |  |  |  |  |
|---------------------------|------|------|--------|---------------|--|--|--|--|--|
| Account Number and Title: |      |      |        | <b>591900</b> | <b>Revenue and Other Financing Sources - Cancellations</b> |  |  |  |  |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>  |  |  |  |  |
| F119                      | F120 | F122 | F128AP |               | F336   |  |  |  |  |

|                           |      |  |  |               |  |  |  |  |  |
|---------------------------|------|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |      |  |  | <b>592100</b> | <b>Valuation Change in Investments - Exchange Stabilization Fund (ESF)</b> |  |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>  |  |  |  |  |
| D579R                     | F336 |  |  |               | D579   |  |  |  |  |

|                           |      |  |  |               |  |  |  |  |  |
|---------------------------|------|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |      |  |  | <b>592200</b> | <b>Valuation Change in Investments for Federal Government Sponsored Enterprise</b> |  |  |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>  |  |  |  |  |
| D503R                     | F336 |  |  |               | D503   |  |  |  |  |

|                           |      |  |  |               |   |      |      |  |  |
|---------------------------|------|--|--|---------------|---|------|------|--|--|
| Account Number and Title: |      |  |  | <b>592300</b> | <b>Valuation Change in Investments - Beneficial Interest in Trust</b> |      |      |  |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>   |      |      |  |  |
| D503R                     | F336 |  |  |               | C135  | C141 | D503 |  |  |

|                           |      |  |  |               |                             |      |      |        |  |
|---------------------------|------|--|--|---------------|-----------------------------|------|------|--------|--|
| Account Number and Title: |      |  |  | <b>593000</b> | <b>Lessor Lease Revenue</b> |      |      |        |  |
| <b>Debit</b>              |      |  |  |               | <b>Credit</b>               |      |      |        |  |
| D437                      | F336 |  |  |               | A186                        | C109 | C420 | F144AP |  |

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|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>593300</b> | <b>Amortization of Unearned Lessor Revenue</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F336                      |               |  |  |  | C460          |  |  |  |  |

|                           |               |  |  |  |               |       |      |  |  |
|---------------------------|---------------|--|--|--|---------------|-------|------|--|--|
| Account Number and Title: | <b>593900</b> | <b>Contra Revenue for Lessor Lease Revenue</b> |  |  |               |       |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |       |      |  |  |
| D402                      |               |  |  |  | C733          | D402R | F336 |  |  |

|                           |               |   |      |  |               |  |  |  |  |
|---------------------------|---------------|---|------|--|---------------|--|--|--|--|
| Account Number and Title: | <b>599000</b> | <b>Collections for Others - Statement of Custodial Activity</b> |      |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |      |  | <b>Credit</b> |  |  |  |  |
| C141AP                    | C142          | C143AP  | D584 |  | F336          |  |  |  |  |

|                           |               |   |  |  |               |      |        |      |      |
|---------------------------|---------------|---|--|--|---------------|------|--------|------|------|
| Account Number and Title: | <b>599100</b> | <b>Accrued Collections for Others - Statement of Custodial Activity</b> |  |  |               |      |        |      |      |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |        |      |      |
| C402AP                    | C404          |   |  |  | C143AP        | D422 | D424AP | D584 | F336 |

|                           |               |  |      |  |               |  |  |  |  |
|---------------------------|---------------|--|------|--|---------------|--|--|--|--|
| Account Number and Title: | <b>599300</b> | <b>Offset to Non-Entity Collections - Statement of Changes in Net Position</b> |      |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |      |  | <b>Credit</b> |  |  |  |  |
| C143AP                    | C146AP        | C196AP   | D585 |  | F336          |  |  |  |  |
| C145AP                    | C147          | D503AP   |      |  |               |  |  |  |  |

|                           |               |  |        |      |               |        |      |  |  |
|---------------------------|---------------|--|--------|------|---------------|--------|------|--|--|
| Account Number and Title: | <b>599400</b> | <b>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</b> |        |      |               |        |      |  |  |
| <b>Debit</b>              |               |  |        |      | <b>Credit</b> |        |      |  |  |
| C403AP                    | C405          | C420AP   | E516AP | F336 | C143AP        | C196AP | D585 |  |  |
|                           |               |  |        |      | C146AP        | D420R  | F336 |  |  |

|                           |               |  |  |  |               |      |      |      |  |
|---------------------------|---------------|--|--|--|---------------|------|------|------|--|
| Account Number and Title: | <b>599700</b> | <b>Financing Sources Transferred In From Custodial Statement Collections</b> |  |  |               |      |      |      |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |      |  |
| D437                      | F336          |  |  |  | A212          | A220 | C109 | C189 |  |

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|                           |  |  |  |               |   |  |  |  |  |
|---------------------------|--|--|--|---------------|---|--|--|--|--|
| Account Number and Title: |  |  |  | <b>599750</b> | <b>Financing Sources Transferred In From Custodial Statement Collections - Contra Account</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>   |  |  |  |  |
| A221                      |  |  |  |               | F336  |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>599800</b> | <b>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| A210                      |  |  |  |               | F336   |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>599900</b> | <b>Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| C429                      |  |  |  |               | F336   |  |  |  |  |

|                           |      |      |        |               |   |        |        |      |      |
|---------------------------|------|------|--------|---------------|---|--------|--------|------|------|
| Account Number and Title: |      |      |        | <b>610000</b> | <b>Operating Expenses/Program Costs</b> |        |        |      |      |
| <b>Debit</b>              |      |      |        |               | <b>Credit</b>                           |        |        |      |      |
| A146                      | B138 | B604 | D134   | E412          | C132                                    | C139AP | D308AP | E114 | F336 |
| A514                      | B154 | B606 | D510   | E418          | C134                                    | D102   | D582   | E116 | H300 |
| B102                      | B402 | C102 | D534   | E506          | C136AP                                  | D108   | E110   | E414 |      |
| B104                      | B406 | D106 | E102   |               | C138AP                                  | D110   | E112   | F128 |      |
| B105                      | B412 | D107 | E104   |               |   |        |        |      |      |
| B106                      | B436 | D109 | E108   |               |   |        |        |      |      |
| B107                      | B444 | D126 | E204AP |               |   |        |        |      |      |

|                           |  |  |  |               |                       |  |  |  |  |
|---------------------------|--|--|--|---------------|-----------------------|--|--|--|--|
| Account Number and Title: |  |  |  | <b>615000</b> | <b>Expensed Asset</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>         |  |  |  |  |
| B402                      |  |  |  |               | F336                  |  |  |  |  |

|                           |  |  |  |               |  |  |  |  |  |
|---------------------------|--|--|--|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | <b>619000</b> | <b>Contra Bad Debt Expense - Incurred for Others</b> |  |  |  |  |
| <b>Debit</b>              |  |  |  |               | <b>Credit</b>  |  |  |  |  |
| F336                      |  |  |  |               |  |  |  |  |  |

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|                           |               |                                      |  |  |               |      |        |      |  |
|---------------------------|---------------|--------------------------------------|--|--|---------------|------|--------|------|--|
| Account Number and Title: | <b>619900</b> | <b>Adjustment to Subsidy Expense</b> |  |  |               |      |        |      |  |
| <b>Debit</b>              |               |                                      |  |  | <b>Credit</b> |      |        |      |  |
| F336                      |               |                                      |  |  | D112AP        | D113 | D149AP | D150 |  |

|                           |               |   |  |  |               |      |  |  |  |
|---------------------------|---------------|---|--|--|---------------|------|--|--|--|
| Account Number and Title: | <b>631000</b> | <b>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</b> |  |  |               |      |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |      |  |  |  |
| B109                      | B418          |   |  |  | F336          | H300 |  |  |  |

|                           |               |  |  |  |               |      |      |  |  |
|---------------------------|---------------|--|--|--|---------------|------|------|--|--|
| Account Number and Title: | <b>632000</b> | <b>Interest Expenses on Securities</b> |  |  |               |      |      |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |      |      |  |  |
| B109                      | B418          | E124                                   |  |  | E126          | F336 | H300 |  |  |

|                           |               |                                |      |  |               |      |  |  |  |
|---------------------------|---------------|--------------------------------|------|--|---------------|------|--|--|--|
| Account Number and Title: | <b>633000</b> | <b>Other Interest Expenses</b> |      |  |               |      |  |  |  |
| <b>Debit</b>              |               |                                |      |  | <b>Credit</b> |      |  |  |  |
| B109                      | B416          | B419                           | D614 |  | F336          | H300 |  |  |  |
| B117                      | B418          | D612                           |      |  |               |      |  |  |  |

|                           |               |                              |  |  |               |  |  |  |  |
|---------------------------|---------------|------------------------------|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>633800</b> | <b>Remuneration Interest</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |                              |  |  | <b>Credit</b> |  |  |  |  |
| B210                      |               |                              |  |  |               |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>634000</b> | <b>Interest Expense Accrued on the Liability for Loan Guarantees</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| E122                      |               |  |  |  | F336          |  |  |  |  |

|                           |               |                        |      |  |               |      |        |  |  |
|---------------------------|---------------|------------------------|------|--|---------------|------|--------|--|--|
| Account Number and Title: | <b>640000</b> | <b>Benefit Expense</b> |      |  |               |      |        |  |  |
| <b>Debit</b>              |               |                        |      |  | <b>Credit</b> |      |        |  |  |
| B402                      | D106          | D126                   | E104 |  | C132          | D108 | D308AP |  |  |
| B604                      | D107          | D134                   | E106 |  | D102          | D110 | F336   |  |  |

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| Account Number and Title: |      |      | 650000 |  | Cost of Goods Sold |      |        |       |      |
|---------------------------|------|------|--------|--|--------------------|------|--------|-------|------|
| Debit                     |      |      |        |  | Credit             |      |        |       |      |
| C630                      | C648 | D538 | E110   |  | B108AP             | C134 | D102   | D566R | E116 |
| C642                      | D106 | D566 | E114   |  | C132               | C414 | D308AP | E112  | F336 |
| C646                      | D107 | E102 | E408   |  |                    |      |        |       |      |

|                           |      |      |      |        |                  |      |      |  |  |
|---------------------------|------|------|------|--------|------------------|------|------|--|--|
| Account Number and Title: |      |      |      | 660000 | Applied Overhead |      |      |  |  |
| Debit                     |      |      |      |        | Credit           |      |      |  |  |
| E110                      | E112 | E114 | E116 | F336   | D514             | E404 | F336 |  |  |

|                           |  |  |  |        |                            |      |  |  |  |  |
|---------------------------|--|--|--|--------|----------------------------|------|--|--|--|--|
| Account Number and Title: |  |  |  | 661000 | Cost Capitalization Offset |      |  |  |  |  |
| Debit                     |  |  |  |        | Credit                     |      |  |  |  |  |
| F336                      |  |  |  |        | D514                       | F336 |  |  |  |  |

|                           |  |  |  |        |   |      |      |  |  |  |
|---------------------------|--|--|--|--------|---|------|------|--|--|--|
| Account Number and Title: |  |  |  | 671000 | Depreciation, Amortization, and Depletion |      |      |  |  |  |
| Debit                     |  |  |  |        | Credit                                    |      |      |  |  |  |
| E120                      |  |  |  |        | E110                                      | E114 | E404 |  |  |  |
|                           |  |  |  |        | E112                                      | E116 | F336 |  |  |  |

|                           |  |  |  |        |                           |  |  |  |  |  |
|---------------------------|--|--|--|--------|---------------------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | 671300 | Lessee Lease Amortization |  |  |  |  |  |
| Debit                     |  |  |  |        | Credit                    |  |  |  |  |  |
| E127                      |  |  |  |        | F336                      |  |  |  |  |  |

|                           |      |  |  |        |                  |  |  |  |  |  |
|---------------------------|------|--|--|--------|------------------|--|--|--|--|--|
| Account Number and Title: |      |  |  | 672000 | Bad Debt Expense |  |  |  |  |  |
| Debit                     |      |  |  |        | Credit           |  |  |  |  |  |
| D404                      | D420 |  |  |        | F336             |  |  |  |  |  |

|                           |  |  |  |        |               |  |  |  |  |  |
|---------------------------|--|--|--|--------|---------------|--|--|--|--|--|
| Account Number and Title: |  |  |  | 673000 | Imputed Costs |  |  |  |  |  |
| Debit                     |  |  |  |        | Credit        |  |  |  |  |  |
| E402                      |  |  |  |        | F336          |  |  |  |  |  |

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|                           |        |               |   |      |               |       |       |      |  |
|---------------------------|--------|---------------|---|------|---------------|-------|-------|------|--|
| Account Number and Title: |        | <b>679000</b> | <b>Other Expenses Not Requiring Budgetary Resources</b> |      |               |       |       |      |  |
| <b>Debit</b>              |        |               |   |      | <b>Credit</b> |       |       |      |  |
| B405                      | C137   | D518          | D582  | E416 | B108AP        | D128  | D566R | F336 |  |
| B424                      | C138AP | D528          | E406  |      | B424R         | D526  | D580  | H300 |  |
| C136AP                    | C139AP | D566          | E410  |      | C414          | D528R | E109R |      |  |

|                           |      |               |                         |  |               |  |  |  |  |
|---------------------------|------|---------------|-------------------------|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>679300</b> | <b>Accrued Expenses</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |                         |  | <b>Credit</b> |  |  |  |  |
| B413                      | B414 | F336          |                         |  | F336          |  |  |  |  |

|                           |  |               |   |  |               |  |  |  |  |
|---------------------------|--|---------------|---|--|---------------|--|--|--|--|
| Account Number and Title: |  | <b>679500</b> | <b>Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees</b> |  |               |  |  |  |  |
| <b>Debit</b>              |  |               |   |  | <b>Credit</b> |  |  |  |  |
| F336                      |  |               |   |  | B407          |  |  |  |  |

|                           |        |               |                               |  |               |      |        |      |  |
|---------------------------|--------|---------------|-------------------------------|--|---------------|------|--------|------|--|
| Account Number and Title: |        | <b>680000</b> | <b>Future Funded Expenses</b> |  |               |      |        |      |  |
| <b>Debit</b>              |        |               |                               |  | <b>Credit</b> |      |        |      |  |
| B420                      | D112AP | F130          |                               |  | B105          | B436 | D146   | F336 |  |
| B424                      | D113   | F336          |                               |  | B424R         | D145 | D147AP | H300 |  |

|                           |  |               |  |  |               |      |  |  |  |
|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: |  | <b>685000</b> | <b>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</b> |  |               |      |  |  |  |
| <b>Debit</b>              |  |               |  |  | <b>Credit</b> |      |  |  |  |
| B422                      |  |               |  |  | F336          | H300 |  |  |  |

|                           |      |               |                             |      |               |      |      |        |      |
|---------------------------|------|---------------|-----------------------------|------|---------------|------|------|--------|------|
| Account Number and Title: |      | <b>690000</b> | <b>Non-Production Costs</b> |      |               |      |      |        |      |
| <b>Debit</b>              |      |               |                             |      | <b>Credit</b> |      |      |        |      |
| B102                      | B406 | B604          | D107                        | E102 | B108AP        | C134 | D102 | D110   | F336 |
| B402                      | B436 | D106          | D134                        | F336 | C132          | C414 | D108 | D308AP | H300 |

|                           |      |               |                             |  |               |  |  |  |  |
|---------------------------|------|---------------|-----------------------------|--|---------------|--|--|--|--|
| Account Number and Title: |      | <b>693000</b> | <b>Lessee Lease Expense</b> |  |               |  |  |  |  |
| <b>Debit</b>              |      |               |                             |  | <b>Credit</b> |  |  |  |  |
| B107                      | B402 |               |                             |  | F336          |  |  |  |  |

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|                           |      |        |  |  |        |      |      |      |  |
|---------------------------|------|--------|--|--|--------|------|------|------|--|
| Account Number and Title: |      | 711000 | Gains on Disposition of Assets - Other |  |        |      |      |      |  |
| Debit                     |      |        |  |  | Credit |      |      |      |  |
| F338                      | H301 |        |  |  | C161   | C626 | C644 | C731 |  |
|                           |      |        |  |  | C610   | C628 | C646 | C733 |  |
|                           |      |        |  |  | C615   | C630 | C648 | E602 |  |

|                           |      |        |                                     |  |        |      |      |      |      |
|---------------------------|------|--------|-------------------------------------|--|--------|------|------|------|------|
| Account Number and Title: |      | 711100 | Gains on Disposition of Investments |  |        |      |      |      |      |
| Debit                     |      |        |                                     |  | Credit |      |      |      |      |
| F338                      | H301 |        |                                     |  | C602   | C608 | C622 | C702 | C752 |
|                           |      |        |                                     |  | C606   | C618 | C624 | C706 | C753 |

|                           |      |        |                                    |  |        |      |      |  |  |
|---------------------------|------|--------|------------------------------------|--|--------|------|------|--|--|
| Account Number and Title: |      | 711200 | Gains on Disposition of Borrowings |  |        |      |      |  |  |
| Debit                     |      |        |                                    |  | Credit |      |      |  |  |
| F338                      | H301 |        |                                    |  | B121AP | B131 | B135 |  |  |

|                           |  |        |   |  |        |  |  |  |  |
|---------------------------|--|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |  | 717100 | Gains on Changes in Long-Term Assumptions - From Experience |  |        |  |  |  |  |
| Debit                     |  |        |   |  | Credit |  |  |  |  |
| F338                      |  |        |   |  | D570   |  |  |  |  |

|                           |  |        |  |  |        |  |  |  |  |
|---------------------------|--|--------|--|--|--------|--|--|--|--|
| Account Number and Title: |  | 717200 | Losses on Changes in Long-Term Assumptions - From Experience |  |        |  |  |  |  |
| Debit                     |  |        |  |  | Credit |  |  |  |  |
| D571                      |  |        |  |  | F340   |  |  |  |  |

|                           |      |        |                  |  |        |  |  |  |  |
|---------------------------|------|--------|------------------|--|--------|--|--|--|--|
| Account Number and Title: |      | 718000 | Unrealized Gains |  |        |  |  |  |  |
| Debit                     |      |        |                  |  | Credit |  |  |  |  |
| F338                      | H301 |        |                  |  | D589   |  |  |  |  |

|                           |  |        |   |  |        |  |  |  |  |
|---------------------------|--|--------|---|--|--------|--|--|--|--|
| Account Number and Title: |  | 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) |  |        |  |  |  |  |
| Debit                     |  |        |   |  | Credit |  |  |  |  |
|                           |  |        |   |  | D592   |  |  |  |  |

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**U.S. Standard General Ledger  
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| Account Number and Title: |      |  |  | 719000 | Other Gains |      |      |      |  |
|---------------------------|------|--|--|--------|-------------|------|------|------|--|
| Debit                     |      |  |  |        | Credit      |      |      |      |  |
| F338                      | H301 |  |  |        | A208        | C732 | D574 | D604 |  |
|                           |      |  |  |        | B450        | D440 | D575 | D610 |  |
|                           |      |  |  |        | C613        | D569 | D578 | D618 |  |

|                           |  |  |        |   |        |      |  |  |  |  |
|---------------------------|--|--|--------|---|--------|------|--|--|--|--|
| Account Number and Title: |  |  | 719090 | Gains on International Monetary Fund Assets |        |      |  |  |  |  |
| Debit                     |  |  |        |   | Credit |      |  |  |  |  |
|                           |  |  |        |   | H438   | H446 |  |  |  |  |

|                           |  |  |        |  |  |      |  |  |  |
|---------------------------|--|--|--------|--|--|------|--|--|--|
| Account Number and Title: |  |  | 719100 |  | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges |      |  |  |  |
| Debit                     |  |  |        |  | Credit   |      |  |  |  |
|                           |  |  |        |  | D612   | D614 |  |  |  |

| Account Number and Title: |      |      | 721000 |      | Losses on Disposition of Assets - Other |      |  |  |  |
|---------------------------|------|------|--------|------|---|------|--|--|--|
| Debit                     |      |      |        |      | Credit                                  |      |  |  |  |
| C161                      | C615 | C630 | C648   | D418 | F340                                    | H300 |  |  |  |
| C609                      | C626 | C644 | C731   | E502 |   |      |  |  |  |
| C610                      | C628 | C646 | C733   | E602 |   |      |  |  |  |

|                           |      |      |        |                                      |        |      |  |  |  |
|---------------------------|------|------|--------|--------------------------------------|--------|------|--|--|--|
| Account Number and Title: |      |      | 721100 | Losses on Disposition of Investments |        |      |  |  |  |
| Debit                     |      |      |        |                                      | Credit |      |  |  |  |
| C602                      | C608 | C622 | C704   | C754                                 | F340   | H300 |  |  |  |
| C604                      | C618 | C624 | C708   | C755                                 |        |      |  |  |  |

|                           |      |      |      |        |                                     |      |  |  |  |  |
|---------------------------|------|------|------|--------|-------------------------------------|------|--|--|--|--|
| Account Number and Title: |      |      |      | 721200 | Losses on Disposition of Borrowings |      |  |  |  |  |
| Debit                     |      |      |      |        | Credit                              |      |  |  |  |  |
| B121AP                    | B131 | B137 | C149 | C153   | F340                                | H300 |  |  |  |  |

|                           |  |  |  |        |   |  |  |  |  |
|---------------------------|--|--|--|--------|---|--|--|--|--|
| Account Number and Title: |  |  |  | 727100 | Gains on Changes in Long-Term Assumptions |  |  |  |  |
| Debit                     |  |  |  |        | Credit                                    |  |  |  |  |
| F338                      |  |  |  |        | D570                                      |  |  |  |  |

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|                           |  |  |               |   |               |  |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>727200</b> | <b>Losses on Changes in Long-Term Assumptions</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |  |  |  |  |
| D571                      |  |  |               |   | F340          |  |  |  |  |

|                           |  |  |               |                          |               |      |  |  |  |
|---------------------------|--|--|---------------|--------------------------|---------------|------|--|--|--|
| Account Number and Title: |  |  | <b>728000</b> | <b>Unrealized Losses</b> |               |      |  |  |  |
| <b>Debit</b>              |  |  |               |                          | <b>Credit</b> |      |  |  |  |
| D589                      |  |  |               |                          | F340          | H300 |  |  |  |

|                           |  |  |               |  |               |  |  |  |  |
|---------------------------|--|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |  |  | <b>728100</b> | <b>Unrealized Losses - Exchange Stabilization Fund (ESF)</b> |               |  |  |  |  |
| <b>Debit</b>              |  |  |               |  | <b>Credit</b> |  |  |  |  |
| D594                      |  |  |               |  |               |  |  |  |  |

|                           |      |      |               |                     |               |      |      |      |  |
|---------------------------|------|------|---------------|---------------------|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>729000</b> | <b>Other Losses</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |                     | <b>Credit</b> |      |      |      |  |
| A206                      | C194 | D542 | D572          | D608                | B424R         | C137 | F340 | H300 |  |
| B108                      | C613 | D548 | D573          | D626                |               |      |      |      |  |
| B424                      | D442 | D564 | D576          |                     |               |      |      |      |  |
| B452                      | D523 | D568 | D606          |                     |               |      |      |      |  |

|                           |      |      |               |   |               |  |  |  |  |
|---------------------------|------|------|---------------|---|---------------|--|--|--|--|
| Account Number and Title: |      |      | <b>729090</b> | <b>Losses on International Monetary Fund Assets</b> |               |  |  |  |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |  |  |  |  |
| H402                      | H440 | H449 |               |   |               |  |  |  |  |

|                           |      |  |               |  |               |  |  |  |  |
|---------------------------|------|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |      |  | <b>729100</b> | <b>Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</b> |               |  |  |  |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |  |  |  |  |
| D612                      | D614 |  |               |  |               |  |  |  |  |

|                           |  |  |               |   |               |      |  |  |  |
|---------------------------|--|--|---------------|---|---------------|------|--|--|--|
| Account Number and Title: |  |  | <b>729200</b> | <b>Other Losses From Impairment of Assets</b> |               |      |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |      |  |  |  |
| C613                      |  |  |               |   | F340          | H300 |  |  |  |

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Account Transaction Postings**

|                           |      |      |               |                            |               |      |  |  |  |
|---------------------------|------|------|---------------|----------------------------|---------------|------|--|--|--|
| Account Number and Title: |      |      | <b>730000</b> | <b>Extraordinary Items</b> |               |      |  |  |  |
| <b>Debit</b>              |      |      |               |                            | <b>Credit</b> |      |  |  |  |
| D550                      | F338 | H301 |               |                            | F340          | H300 |  |  |  |

|                           |      |      |               |  |               |      |      |      |  |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>740000</b> | <b>Prior-Period Adjustments Due to Corrections of Errors</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |  |
| D306                      | D312 | F338 | H301          |  | D308          | D310 | F340 | H300 |  |

|                           |      |      |               |   |               |      |      |      |  |
|---------------------------|------|------|---------------|---|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>740100</b> | <b>Prior-Period Adjustments Due to Changes in Accounting Principles</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |   | <b>Credit</b> |      |      |      |  |
| D306                      | D532 | F338 |               |   | D308          | D310 | F340 | H300 |  |
| D312                      | D536 | H301 |               |   |               |      |      |      |  |

|                           |      |      |               |  |               |      |      |      |  |
|---------------------------|------|------|---------------|--|---------------|------|------|------|--|
| Account Number and Title: |      |      | <b>740500</b> | <b>Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year</b> |               |      |      |      |  |
| <b>Debit</b>              |      |      |               |  | <b>Credit</b> |      |      |      |  |
| D306                      | D312 | F338 | H301          |  | D308          | D310 | F340 | H300 |  |

|                           |      |  |               |  |               |        |      |      |  |
|---------------------------|------|--|---------------|--|---------------|--------|------|------|--|
| Account Number and Title: |      |  | <b>750000</b> | <b>Distribution of Income - Dividend</b> |               |        |      |      |  |
| <b>Debit</b>              |      |  |               |  | <b>Credit</b> |        |      |      |  |
| C435AP                    | C437 |  |               |  | C149AP        | C153AP | F125 | F340 |  |

|                           |      |  |               |                                       |               |      |  |  |  |
|---------------------------|------|--|---------------|---------------------------------------|---------------|------|--|--|--|
| Account Number and Title: |      |  | <b>760000</b> | <b>Changes in Actuarial Liability</b> |               |      |  |  |  |
| <b>Debit</b>              |      |  |               |                                       | <b>Credit</b> |      |  |  |  |
| B426                      | F338 |  |               |                                       | B426R         | F340 |  |  |  |

|                           |  |  |               |                              |               |      |  |  |  |
|---------------------------|--|--|---------------|------------------------------|---------------|------|--|--|--|
| Account Number and Title: |  |  | <b>801000</b> | <b>Guaranteed Loan Level</b> |               |      |  |  |  |
| <b>Debit</b>              |  |  |               |                              | <b>Credit</b> |      |  |  |  |
| G102                      |  |  |               |                              | F344          | F352 |  |  |  |

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: | <b>801500</b> | <b>Guaranteed Loan Level - Unapportioned</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| G104                      |               |  |  |  | G102          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>802000</b> | <b>Guaranteed Loan Level - Apportioned</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F346                      | G106          |  |  |  | G104          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>804000</b> | <b>Guaranteed Loan Level - Used Authority</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F344                      |               |   |  |  | G106          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>804500</b> | <b>Guaranteed Loan Level - Unused Authority</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| F352                      |               |   |  |  | F346          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>805000</b> | <b>Guaranteed Loan Principal Outstanding</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| G108                      |               |  |  |  | G110          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>805300</b> | <b>Guaranteed Loan New Disbursements by Lender</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F348                      |               |  |  |  | G108          |  |  |  |  |

|                           |               |   |  |  |               |  |  |  |  |
|---------------------------|---------------|---|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>806500</b> | <b>Guaranteed Loan Collections, Defaults, and Adjustments</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |   |  |  | <b>Credit</b> |  |  |  |  |
| G110                      |               |   |  |  | F350          |  |  |  |  |

|                           |               |  |  |  |               |  |  |  |  |
|---------------------------|---------------|--|--|--|---------------|--|--|--|--|
| Account Number and Title: | <b>807000</b> | <b>Guaranteed Loan Cumulative Disbursements by Lenders</b> |  |  |               |  |  |  |  |
| <b>Debit</b>              |               |  |  |  | <b>Credit</b> |  |  |  |  |
| F350                      |               |  |  |  | F348          |  |  |  |  |

**R = The USSGL transaction mentions 'Reverse' in the Comment.**

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**U.S. Standard General Ledger  
Account Transaction Postings**

|                           |  |  |               |   |               |        |  |  |  |
|---------------------------|--|--|---------------|---|---------------|--------|--|--|--|
| Account Number and Title: |  |  | <b>809100</b> | <b>Partial or Early Cancellation of Authority</b> |               |        |  |  |  |
| <b>Debit</b>              |  |  |               |   | <b>Credit</b> |        |  |  |  |
| E204                      |  |  |               |   | F301          | F390AP |  |  |  |

|                           |        |  |               |  |               |  |  |  |  |
|---------------------------|--------|--|---------------|--|---------------|--|--|--|--|
| Account Number and Title: |        |  | <b>809200</b> | <b>Offset for Partial or Early Cancellation of Authority</b> |               |  |  |  |  |
| <b>Debit</b>              |        |  |               |  | <b>Credit</b> |  |  |  |  |
| F301                      | F390AP |  |               |  | E204          |  |  |  |  |

|                           |       |       |               |                                       |               |        |        |      |  |
|---------------------------|-------|-------|---------------|---------------------------------------|---------------|--------|--------|------|--|
| Account Number and Title: |       |       | <b>880100</b> | <b>Offset for Purchases of Assets</b> |               |        |        |      |  |
| <b>Debit</b>              |       |       |               |                                       | <b>Credit</b> |        |        |      |  |
| C132R                     | C134R | C136R | C138R         | F370                                  | B152AP        | B430AP | D134AP | G122 |  |
|                           |       |       |               |                                       | B402AP        | B438AP | D514AP | G124 |  |
|                           |       |       |               |                                       | B406AP        | B604AP | G120   |      |  |

|                           |        |        |               |  |               |       |       |       |      |
|---------------------------|--------|--------|---------------|--|---------------|-------|-------|-------|------|
| Account Number and Title: |        |        | <b>880200</b> | <b>Purchases of Property, Plant, and Equipment</b> |               |       |       |       |      |
| <b>Debit</b>              |        |        |               |  | <b>Credit</b> |       |       |       |      |
| B402AP                    | B604AP | D514AP |               |  | C132R         | C134R | C136R | C138R | F370 |
| B406AP                    | D134AP | G120   |               |  |               |       |       |       |      |

|                           |        |        |               |  |               |       |       |       |      |
|---------------------------|--------|--------|---------------|--|---------------|-------|-------|-------|------|
| Account Number and Title: |        |        | <b>880300</b> | <b>Purchases of Inventory and Related Property</b> |               |       |       |       |      |
| <b>Debit</b>              |        |        |               |  | <b>Credit</b> |       |       |       |      |
| B402AP                    | B430AP | B604AP | D514AP        |  | C132R         | C134R | C136R | C138R | F370 |
| B406AP                    | B438AP | D134AP | G122          |  |               |       |       |       |      |

|                           |        |        |               |                                    |               |       |       |       |      |
|---------------------------|--------|--------|---------------|------------------------------------|---------------|-------|-------|-------|------|
| Account Number and Title: |        |        | <b>880400</b> | <b>Purchases of Assets - Other</b> |               |       |       |       |      |
| <b>Debit</b>              |        |        |               |                                    | <b>Credit</b> |       |       |       |      |
| B152AP                    | B406AP | D134AP | G124          |                                    | C132R         | C134R | C136R | C138R | F370 |
| B402AP                    | B604AP | D514AP | G122          |                                    |               |       |       |       |      |

**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 Transactions**

**A100 - A399 Funding - Budgetary Resources Other Than Collections****A102** To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104. USSGL transactions that reference a reversal for this transaction: A104 and A196.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412000 | Anticipated Indefinite Appropriations                      |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority            |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |

**Proprietary Entry**

None

**A103** To record estimated reinstated orders - obligations, unpaid.**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority     |
| Credit | 479010 | Anticipated Reinstated Orders - Obligations, Unpaid |

**Proprietary Entry**

None

**A104** To record the enactment of appropriations.

**Comment:** If under a CR or newly enacted appropriation awaiting a warrant, refer to USSGL TC A196. Also post reversal of USSGL TC A102 if authority was previously anticipated. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411100 | Debt Liquidation Appropriations             |
| Debit  | 411200 | Liquidation of Deficiency - Appropriations  |
| Debit  | 411500 | Loan Subsidy Appropriation                  |
| Debit  | 411600 | Debt Forgiveness Appropriation              |
| Debit  | 411700 | Loan Administrative Expense Appropriation   |
| Debit  | 411800 | Reestimated Loan Subsidy Appropriation      |
| Debit  | 411900 | Other Appropriations Realized               |
| Credit | 412000 | Anticipated Indefinite Appropriations       |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

## U.S. Standard General Ledger

## Account Transactions

- A105** To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior-year appropriation act.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411910 | Indefinite Appropriation - Upward Adjustments |
| Credit | 445000 | Unapportioned - Unexpired Authority           |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 465000 | Allotments - Expired Authority                |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury              |
| Credit | 310600 | Unexpended Appropriations - Adjustments |

- A106** To record anticipated net principal resources not yet apportioned and not available for obligation.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 408000 | Federal Financing Bank (FFB) - Anticipated Net Principal Payments |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority                   |

**Proprietary Entry**

None

- A107** To record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.

**Comment:** Also post USSGL TC A123.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412250 | Federal Financing Bank (FFB) - Net Principal Payments             |
| Credit | 408000 | Federal Financing Bank (FFB) - Anticipated Net Principal Payments |

**Proprietary Entry**

None

- A108** To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year. While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection        |
| Credit | 445000 | Unapportioned - Unexpired Authority                        |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A109** To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.

**Comment:** Once the appropriation is realized and no longer anticipated, this TC is no longer applicable. See USSGL TC A132 for posting logic.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                            |
| Debit  | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                 |
| Credit | 438600 | Anticipated Permanent Reduction - Indefinite New Budget Authority          |
| Credit | 438900 | Anticipated Temporary Reduction - Indefinite New Budget Authority          |

**Proprietary Entry**

None

**A110** To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A112 for the expired losing fund.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 415000 | Reappropriations - Transfers-In             |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

**A112** To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** Reappropriation - Budgetary Resources Transferred Out Due to a Reappropriation 2010

**Budgetary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 465000 | Allotments - Expired Authority   |
| Credit | 439000 | Reappropriations - Transfers-Out |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |

## U.S. Standard General Ledger

## Account Transactions

**A114** To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

**Comment:** USSGL account 421512 is restricted and represents adjustments to unobligated balances start of year.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 421500 | Anticipated Expenditure Transfers from Trust Funds   |
| Debit  | 421512 | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority  |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment   |

**Proprietary Entry**

None

**A115** To record anticipated reimbursements that will be used to substitute contract authority.

**Comment:** This transaction only applies to DOD Working Capital Fund.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                                       |
| Credit | 421100 | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority |

**Proprietary Entry**

None

**A116** To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

**Budgetary Entry**

|        |        |                                     |
|--------|--------|-------------------------------------|
| Debit  | 445000 | Unapportioned - Unexpired Authority |
| Credit | 451000 | Apportionments                      |

**Proprietary Entry**

None

**A117** To record anticipated spending authority from offsetting collection temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

## U.S. Standard General Ledger

## Account Transactions

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                            |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                 |
| Credit | 439801 | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation |

**Proprietary Entry**

None

**A118** To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

**Comment:** USSGL transactions that reference this transaction: A140, A468, and A702

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                            |
| Credit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |

**Proprietary Entry**

None

**A119** To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 469000 is used as a funds control mechanism. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |

**Proprietary Entry**

None

**A120** To record the allotment of authority.

**Comment:** While it is acceptable to debit USSGL account 451000 in this situation, it is never acceptable for the balance in USSGL account 451000 to be a debit.

**Budgetary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 451000 | Apportionments                  |
| Credit | 461000 | Allotments - Realized Resources |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A121** To record anticipated authority temporarily unavailable pursuant to public law.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority   |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment  |
| Credit | 439502 | Authority Unavailable for Obligation Pursuant to Public Law -<br>Temporary - Anticipated Current-Year Authority |

**Proprietary Entry**

None

**A123** To record the realization of previously anticipated authority.

**Comment:** USSGL transactions that reference this transaction: A107, A154, A186, A195, A202, A212, A220, A250, A416, A498, A510, A516, A532, A706, A708, B126, C101, C103, C106, C107, C109, C114, C116, C117, C124, C130, C132, C136, C154, C172, C176, C182, C190, C204, C412, C413, C416, C452, C457, C602, C606, C609, C612, C614, C616, C618, C622, C626, C628, C636, C640, C646, C648, C650, C702, C706, D108, D110, D120, D134, and D618. USSGL transactions that reference a reversal for this transaction: A172, C604, C608, C704, C708, and D438. Use USSGL account 439400 in situations where receipts are unavailable for obligation upon collection. For programs exempt from apportionment, use USSGL accounts 462000 and 469000. For status of budgetary resources at the apportionment level, use USSGL accounts 451000 and 459000. For unapportioned authority, use USSGL accounts 445000 and 449000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                            |
| Debit  | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                 |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                        |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 451000 | Apportionments   |
| Credit | 461000 | Allotments - Realized Resources  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A124** To withdraw recoveries of prior-year obligations and/or non-expenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 439701 | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority |

**Proprietary Entry**

None

**A125** To record a reduction in authority for advance funding made available in the previous year.

**Comment:** While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Reference:** Advance Fundings 2004

**Budgetary Entry**

|        |        |                                     |
|--------|--------|-------------------------------------|
| Debit  | 445000 | Unapportioned - Unexpired Authority |
| Credit | 411900 | Other Appropriations Realized       |

**Proprietary Entry**

None

**A126** To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.)

**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority    |
| Credit | 443000 | Unapportioned Authority - OMB Deferral |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A127** To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction by year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Credit | 439730 | Appropriations Temporarily Precluded From Obligation  |

**Proprietary Entry**

None

**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.

**Reference:** Appropriations Provided By A Continuing Resolution 2020

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                                       |
| Credit | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**A129** To record spending authority from offsetting collections temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction by year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                                      |
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation |

**Proprietary Entry**

None

**A130** To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end.

**Comment:** See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**A131** To record a permanent reduction of borrowing or contract authority.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** Reductions to Contract Authority 2005 and 2004; Reductions to Borrowing Authority 2005 and 2004

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority  |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances   |

**Proprietary Entry**

None

**A132** To record a permanent reduction of unexpended appropriations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** Permanent Reduction to General Fund Appropriation 2019; Appropriations Provided By a Continuing Resolution 2020

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority  |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |
| Credit | 299100 | Other Liabilities - Reductions          |

## U.S. Standard General Ledger

## Account Transactions

- A133** To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority  |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 574500 | Appropriated Dedicated Collections Transferred Out |
| Credit | 101000 | Fund Balance With Treasury                         |

- A134** To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority  |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |
| Credit | 299100 | Other Liabilities - Reductions                            |

## U.S. Standard General Ledger

## Account Transactions

**A135** To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections.

**Comment:** Also post USSGL TC A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC 518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Temporary Reduction - Spending Authority from Offsetting Collections 2005; FCC Spectrum Auction 2021

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 438900 | Anticipated Temporary Reduction - Indefinite New Budget Authority |
| Debit  | 445000 | Unapportioned - Unexpired Authority                               |
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources                                   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                       |
| Credit | 438200 | Temporary Reduction - New Budget Authority                        |
| Credit | 438300 | Temporary Reduction - Prior-Year Balances                         |

**Proprietary Entry**

None

**A136** To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 442000 | Unapportioned Authority - Pending Rescission |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 439200 | Permanent Reduction - New Budget Authority   |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |
| Credit | 299100 | Other Liabilities - Reductions          |

## U.S. Standard General Ledger

## Account Transactions

- A137** To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority          |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 442000 | Unapportioned Authority - Pending Rescission |

**Proprietary Entry**

None

- A138** To record estimated recoveries of prior-year unpaid obligations.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority  |

**Proprietary Entry**

None

- A139** To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end.

**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

**Reference:** Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations 2003

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**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:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 406000 | Anticipated Collections From Non-Federal Sources |
| Debit  | 407000 | Anticipated Collections From Federal Sources     |
| Debit  | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority  |

**Proprietary Entry**

None

**A141** To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

**Comment:** For permanent reductions of unexpended appropriations, see USSGL TC A132. For temporary reductions, see USSGL TC A189. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Reference:** Permanent Reduction to General Fund Appropriation 2019

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 299100 | Other Liabilities - Reductions |
| Credit | 101000 | Fund Balance With Treasury     |

**A142** To record anticipated non-expenditure transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority   |
| Credit | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority |
| Credit | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances    |

**Proprietary Entry**

None

**U.S. Standard General Ledger****Account Transactions**

**A143** To record anticipated capital transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A142 to record anticipated non-expenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority   |
| Credit | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority |
| Credit | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 297000 | Liability for Capital Transfers                                       |

**A144** To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is not USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS).

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority        |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 101000 | Fund Balance With Treasury  |

## U.S. Standard General Ledger

## Account Transactions

**A145** To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority  |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |
| Credit | 299100 | Other Liabilities - Reductions                            |

**A146** To record subsidy disbursed by the program fund not previously accrued.

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B234.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid     |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury       |

**A147** To record in a miscellaneous General Fund receipt account an amount derived from a non-expenditure transfer that was permanently reduced in an associated Treasury Appropriations Fund Symbol (TAFS).

**Comment:** Also post USSGL TC A144 in the related General Fund TAFS. To record the year-end sweep of a General Fund Receipt Account, see USSGL TC C142 or C147.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Credit | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers |

**U.S. Standard General Ledger  
Account Transactions**

**A148** To record decreases to indefinite borrowing authority.

**Comment:** While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                      |
| Debit  | 461000 | Allotments - Realized Resources                          |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment              |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority |

**Proprietary Entry**

None

**A149** To withdraw recoveries of anticipated prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts.) This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of-year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority   |
| Credit | 439703 | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority |

**Proprietary Entry**

None

**A150** To record anticipated budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority  |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment   |
| Credit | 439702 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- A151** To reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439703 | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority |
| Credit | 439701 | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority    |

**Proprietary Entry**

None

- A152** To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC A148.

**Reference:** Borrowing Authority: Definite and Indefinite 2022; FCC Spectrum Auction 2021

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 414100 | Current-Year Indefinite Borrowing Authority |
| Debit  | 414120 | Current-Year Definite Borrowing Authority   |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

- A153** To record anticipated adjustments/decreases to withdraw recoveries originally obligated against indefinite contract authority.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority  |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                                 |
| Credit | 403500 | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn |

**Proprietary Entry**

None

- A154** To record the withdrawal of recoveries originally obligated against indefinite contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174. Also post the reversal of USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 403500 | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn |
| Credit | 413400 | Indefinite Contract Authority Withdrawn  |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- A155** To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

**Reference:** Portion Substituted for Borrowing Authority (Appropriation) 2003

**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:** Non-Credit Reform Borrowings With Capitalized Interest 2012; Borrowing Authority: Definite and Indefinite 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 414800 | Resources Realized From Borrowing Authority |
| Credit | 414500 | Borrowing Authority Converted to Cash       |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                            |
| Credit | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Credit | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Credit | 252000 | Principal Payable to the Federal Financing Bank       |

- A157** To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 415300, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** Trust Fund Transfers of Contract Authority - Nonallocation Transfers 2012

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417000 | Transfers - Current-Year Authority   |
| Credit | 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                              |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

## U.S. Standard General Ledger

## Account Transactions

**A158** To record actual reductions to indefinite borrowing authority previously anticipated.

**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 404400 | Anticipated Reductions to Borrowing Authority            |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority |

**Proprietary Entry**

None

**A159** To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

**Reference:** Portion Substituted for Borrowing Authority (Offsetting Collection) 2003

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 404400 | Anticipated Reductions to Borrowing Authority |
| Credit | 414000 | Substitution of Borrowing Authority           |

**Proprietary Entry**

None

**A160** To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 415300, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** Trust Fund Transfers of Contract Authority - Nonallocation Transfers 2012

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred |
| Credit | 417000 | Transfers - Current-Year Authority   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury                           |

**A161** To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415300 | Transfers of Contract Authority - Non-Allocation |
| Credit | 445000 | Unapportioned - Unexpired Authority              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

- A162** To reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law. This applies only to current-year authority.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439502 | Authority Unavailable for Obligation Pursuant to Public Law - |
|        |        | Temporary - Anticipated Current-Year Authority                |
| Credit | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - |
|        |        | Temporary - Current-Year Authority                            |

**Proprietary Entry**

None

- A163** To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Comment:** While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments                                   |
| Debit  | 461000 | Allotments - Realized Resources                  |
| Credit | 415300 | Transfers of Contract Authority - Non-Allocation |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances      |

- A164** To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority            |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 404400 | Anticipated Reductions to Borrowing Authority              |

**Proprietary Entry**

None

- A165** To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established. While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments                                   |
| Debit  | 461000 | Allotments - Realized Resources                  |
| Credit | 415300 | Transfers of Contract Authority - Non-Allocation |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances   |

## U.S. Standard General Ledger

## Account Transactions

**A166** To record definite and indefinite contract authority based on legislation.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413100 | Current-Year Indefinite Contract Authority  |
| Debit  | 413120 | Current-Year Definite Contract Authority    |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

**A167** To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415300 | Transfers of Contract Authority - Non-Allocation |
| Credit | 445000 | Unapportioned - Unexpired Authority              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances     |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A168** To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

**Comment:** For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413810 | Appropriation to Liquidate Contract Authority - FMSTF |
| Credit | 413500 | Contract Authority Liquidated                         |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 232000 | Other Deferred Revenue     |

**A169** To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413500 | Contract Authority Liquidated                           |
| Credit | 413000 | Appropriation to Liquidate Contract Authority Withdrawn |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |

**U.S. Standard General Ledger  
Account Transactions**

**A170** To record the warrant liquidating contract authority.

**Reference:** Contract Authority Liquidated by Appropriations From the General Fund 2021

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413800 | Appropriation to Liquidate Contract Authority |
| Credit | 413500 | Contract Authority Liquidated                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

**A171** To record an appropriation to liquidate contract authority that is supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413800 | Appropriation to Liquidate Contract Authority |
| Credit | 413500 | Contract Authority Liquidated                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A172** To record actual decreases against indefinite contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174. Also post reversal of USSGL TC A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 403400 | Anticipated Adjustments to Contract Authority |
| Credit | 413300 | Decreases to Indefinite Contract Authority    |

**Proprietary Entry**

None

**A173** To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 413600 | Contract Authority To Be Liquidated by Trust Funds            |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A174** To record an unanticipated actual decrease to indefinite contract authority.

**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the year-end preclosing USSGL TC-F113. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 413300 | Decreases to Indefinite Contract Authority  |

**Proprietary Entry**

None

**A175** To record a non-expenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

**Comment:** See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413600 | Contract Authority To Be Liquidated by Trust Funds            |
| Debit  | 413800 | Appropriation to Liquidate Contract Authority                 |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 413500 | Contract Authority Liquidated                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                              |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

**A176** To record the substitution of contract authority by unfilled customer orders without advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post reversal of USSGL TC A123.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 421100 | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority |
| Credit | 413200 | Substitution of Contract Authority  |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- A177** To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 413700 | Transfers of Contract Authority - Allocation |
| Credit | 451000 | Apportionments                               |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

- A178** To record anticipated adjustments/decreases to contract authority in the current year.

**Comment:** Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority            |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 403400 | Anticipated Adjustments to Contract Authority              |

**Proprietary Entry**

None

- A179** To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

**Comment:** While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments                               |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 413700 | Transfers of Contract Authority - Allocation |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances      |

## U.S. Standard General Ledger

## Account Transactions

**A180** To record a non-expenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415500 | Appropriation to Liquidate Contract Authority - Allocation - Transferred |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury                           |

**A181** To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Credit | 415500 | Appropriation to Liquidate Contract Authority - Allocation - Transferred |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                              |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

**A182** To record the liquidation of contract authority by unfilled customer orders with advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post TC A123.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 421100 | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority |
| Credit | 413500 | Contract Authority Liquidated   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A183** To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** Unavailable Special Fund Receipt Account Transfers 2000; Appropriated Trust Non-Revolving or Special Fund Receipts Unavailable and Available 2019

**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:** Appropriated Trust Non-Revolving or Special Fund Receipts Unavailable and Available 2019

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411300 | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned - Unexpired Authority   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                              |
| Debit  | 139000 | Appropriated Dedicated Collections Receivable           |
| Credit | 573500 | Appropriated Dedicated Collections to be Transferred In |
| Credit | 574000 | Appropriated Dedicated Collections Transferred In       |

**A185** To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                        |
| Credit | 574000 | Appropriated Dedicated Collections Transferred In |

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

**A186** To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated but not precluded (TC A-121). If authority was previously anticipated and precluded, post USSGL TC A162 instead.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                           |
| Credit | 520000 | Revenue From Services Provided                       |
| Credit | 531000 | Interest Revenue - Other                             |
| Credit | 531100 | Interest Revenue - Investments                       |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue                          |
| Credit | 532500 | Administrative Fees Revenue                          |
| Credit | 540000 | Funded Benefit Program Revenue                       |
| Credit | 560000 | Donated Revenue - Financial Resources                |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents       |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property         |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified     |
| Credit | 590000 | Other Revenue  |
| Credit | 593000 | Lessor Lease Revenue                                 |

**A187** To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

**Comment:** While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

**Budgetary Entry**

|        |        |                                    |
|--------|--------|------------------------------------|
| Debit  | 413200 | Substitution of Contract Authority |
| Credit | 413500 | Contract Authority Liquidated      |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A188** To record revenue to available non-revolving trust funds and special funds, in which the revenue is not anticipated and not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.

**Comment:** When receipts become available for obligation, see USSGL TC-A190. See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                           |
| Credit | 520000 | Revenue From Services Provided                       |
| Credit | 531000 | Interest Revenue - Other                             |
| Credit | 531100 | Interest Revenue - Investments                       |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue                          |
| Credit | 532500 | Administrative Fees Revenue                          |
| Credit | 560000 | Donated Revenue - Financial Resources                |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified     |
| Credit | 580100 | Tax Revenue Collected - Individual                   |
| Credit | 580200 | Tax Revenue Collected - Corporate                    |
| Credit | 580300 | Tax Revenue Collected - Unemployment                 |
| Credit | 580400 | Tax Revenue Collected - Excise                       |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift              |
| Credit | 580600 | Tax Revenue Collected - Customs                      |
| Credit | 590000 | Other Revenue  |

## U.S. Standard General Ledger

## Account Transactions

**A189** To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority |
| Credit | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 574500 | Appropriated Dedicated Collections Transferred Out |
| Credit | 101000 | Fund Balance With Treasury                         |
| Credit | 299100 | Other Liabilities - Reductions                     |

**A190** To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

**Comment:** When receipts are originally collected, see USSGL TC-A188. While it is acceptable to debit USSGL account 439400 in this situation, it is never acceptable for the balance in USSGL account 439400 to be a debit. A debit balance in USSGL account 439412 provides new budgetary resources for prior-year adjustments.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection  |
| Debit  | 439412 | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- A191** To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439402 | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                |

**Proprietary Entry**

None

- A192** To record authority made available from receipt or appropriation balances previously precluded from obligation.

**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation |
| Debit  | 415730 | Authority Made Available From Appropriations Previously Precluded From Obligation  |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

None

- A193** To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                                |
| Credit | 439402 | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A194** To record authority made available from offsetting collection balances previously precluded from obligation.

**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415800 | Authority Made Available From Offsetting Collection Balances<br>Previously Precluded From Obligation |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

None

**A195** To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund<br>Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations  |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                            |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 131000 | Accounts Receivable                                       |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable        |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified            |
| Credit | 134100 | Interest Receivable - Loans                               |
| Credit | 134200 | Interest Receivable - Investments                         |
| Credit | 134300 | Interest Receivable - Taxes                               |
| Credit | 134900 | Interest Receivable on Uninvested Funds                   |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans                    |
| Credit | 136300 | Penalties and Fines Receivable - Taxes                    |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans                    |
| Credit | 137300 | Administrative Fees Receivable - Taxes                    |
| Credit | 137400 | Criminal Restitution Receivable                           |

**U.S. Standard General Ledger****Account Transactions**

**A196** To record the annualized level of an appropriation provided under a continuing resolution or newly enacted appropriation awaiting a warrant.

**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution. Also post reversal of USSGL TC-A102 if authority was previously anticipated.

**Reference:** Appropriations Provided by a Continuing Resolution 2020

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411100 | Debt Liquidation Appropriations             |
| Debit  | 411200 | Liquidation of Deficiency - Appropriations  |
| Debit  | 411500 | Loan Subsidy Appropriation                  |
| Debit  | 411600 | Debt Forgiveness Appropriation              |
| Debit  | 411700 | Loan Administrative Expense Appropriation   |
| Debit  | 411900 | Other Appropriations Realized               |
| Credit | 412000 | Anticipated Indefinite Appropriations       |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

**A197** To record Fund Balance With Treasury while awaiting a warrant.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution or newly enacted appropriation while awaiting a warrant. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution as well as a newly enacted appropriation. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128. Use while awaiting a warrant derived from the General Fund of the U.S. Government.

**Reference:** Appropriations Provided by a Continuing Resolution 2020

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |
| Credit | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |

## U.S. Standard General Ledger

## Account Transactions

**A198** To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution or a newly enacted appropriation awaiting a warrant to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution or newly enacted appropriation awaiting a warrant who have received notice that they have received a Treasury Appropriation Warrant. Reverse USSGL TC A128.

**Reference:** Appropriations Provided by a Continuing Resolution 2020

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |
| Credit | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received                                      |

**A199** To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution.)

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC A198. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority        |
| Credit | 411100 | Debt Liquidation Appropriations            |
| Credit | 411200 | Liquidation of Deficiency - Appropriations |
| Credit | 411500 | Loan Subsidy Appropriation                 |
| Credit | 411600 | Debt Forgiveness Appropriation             |
| Credit | 411700 | Loan Administrative Expense Appropriation  |
| Credit | 411900 | Other Appropriations Realized              |

**Proprietary Entry**

None

**A200** To record the cancellation of outstanding debt where there is not an appropriation warrant.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 411601 | Debt Forgiveness - Cancellation of Debt Adjustment |
| Credit | 445000 | Unapportioned - Unexpired Authority                |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury              |
| Credit | 310600 | Unexpended Appropriations - Adjustments |

## U.S. Standard General Ledger

## Account Transactions

- A201** To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                           |
| Credit | 520000 | Revenue From Services Provided                       |
| Credit | 531000 | Interest Revenue - Other                             |
| Credit | 531100 | Interest Revenue - Investments                       |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue                          |
| Credit | 532500 | Administrative Fees Revenue                          |
| Credit | 540000 | Funded Benefit Program Revenue                       |
| Credit | 560000 | Donated Revenue - Financial Resources                |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents       |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property         |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified     |
| Credit | 590000 | Other Revenue  |

- A202** To record in the financing account an appropriation received for a positive modification adjustment transfer.

**Comment:** Also post USSGL TC-A204 and TC-B134. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412500 | Loan Modification Adjustment Transfer Appropriation |
| Credit | 412000 | Anticipated Indefinite Appropriations               |
| Credit | 445000 | Unapportioned - Unexpired Authority                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

- A203** To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was permanently reduced by legislative action in special or trust Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Also post USSGL TC A134 in the related special or trust TAFS. To record the year end sweep of a General Fund Receipt Account, See USSGL TC C142 or C147.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

- A204** To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 579100 | Adjustment to Financing Sources - Credit Reform |
| Credit | 139900 | Allowance for Subsidy                           |

- A205** To record authority that was temporarily reduced in a previous year during closing entries and subsequently reclassified as a PYA entry in the current year.

**Comment:** This activity is associated with discretionary authority created by recoveries from the Adjustments for Changes in Prior-Year allocations of Budgetary Resources (432100). When the General Fund account funding SSA's Limitation on Administrative Expenses incur a recovery from the 432100 Adjustment for Prior-Year allocations, the associated authority value closes into the 433000, making it temporarily unavailable. In the current year, those temporarily unavailable funds can be reclassified from Discretionary to Mandatory and then be made available based on apportionment action approved by the Office of Management and Budget.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation<br>- General Fund Account |
| Credit | 445000 | Unapportioned - Unexpired Authority  |

**Proprietary Entry**

None

- A206** To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 729000 | Other Losses                                    |
| Credit | 579100 | Adjustment to Financing Sources - Credit Reform |

## U.S. Standard General Ledger

## Account Transactions

**A207** To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriations Symbols (TAFS).

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include recissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A209

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority        |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**A208** To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 579100 | Adjustment to Financing Sources - Credit Reform |
| Credit | 719000 | Other Gains                                     |

**A209** To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was derived by non-expenditure transfer and was permanently reduced in an associated General Fund TAFS.

**Comment:** Also post USSGL TC A207 in the related General Fund TAFS. Also post C159. Debit USSGL account 139000 if withdrawal of funds does not occur simultaneously. To record the year end sweep of a General Fund Receipt Account, also post F124.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A210** To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.

**Comment:** See USSGL TC C142.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government |
| Credit | 101000 | Fund Balance With Treasury  |

**A212** To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. USSGL account 439400 should be recorded in situations where the custodial amounts are immediately available for investment but not obligation.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2018

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 599700 | Financing Sources Transferred In From Custodial Statement Collections |

**A213** To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                                |
| Credit | 405000 | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A214** To record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.

**Comment:** For the transaction recorded by the receiving entity, see USSGL TC A215.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |
| Credit | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |

**A215** To record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.

**Comment:** For the transaction recorded by the giving entity, see USSGL TC A214.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |
| Credit | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |

**A216** To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment           |
| Credit | 415901 | Repayment of Repayable Advances - Prior-Year Balances |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A217** To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.

**Comment:** USSGL TC A222 and TC A488 should be recorded simultaneously with USSGL TC A217.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                         |
| Credit | 423500 | Uncollected Subsidy from Program Account - Transferred |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |

**A218** To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.

**Comment:** USSGL TC A223 and TC A508 should be recorded simultaneously with USSGL TC A218.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 423500 | Uncollected Subsidy from Program Account - Transferred |
| Credit | 419500 | Transfer of Obligated Balances                         |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury                               |

**A220** To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426000 | Actual Collections of Governmental-Type Fees                        |
| Debit  | 426100 | Actual Collections of Business-Type Fees                            |
| Debit  | 426200 | Actual Collections of Loan Principal                                |
| Debit  | 426300 | Actual Collections of Loan Interest                                 |
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources     |
| Debit  | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Debit  | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources    |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources                    |
| Credit | 407000 | Anticipated Collections From Federal Sources                        |
| Credit | 445000 | Unapportioned - Unexpired Authority                                 |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                         |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 599700 | Financing Sources Transferred In From Custodial Statement Collections |

## U.S. Standard General Ledger

## Account Transactions

**A221** To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.

**Comment:** Also post USSGL TC A212 to record the transfer from collecting entity to recipient entity. Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity. This transaction code may only be used upon approval by Treasury.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 599750 | Financing Sources Transferred In From Custodial Statement Collections - Contra Account |
| Credit | 232000 | Other Deferred Revenue   |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                  |
| Credit | 241000 | Liability for Clearing Accounts  |

**A222** To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward.

**Comment:** USSGL TC A217 and TC A488 should be recorded simultaneously with USSGL TC A222.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 419500 | Transfer of Obligated Balances                    |
| Credit | 414910 | Borrowing Authority Carried Forward - Transferred |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |

**A223** To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward.

**Comment:** USSGL TC A218 and TC A508 should be recorded simultaneously with USSGL TC A223.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 414910 | Borrowing Authority Carried Forward - Transferred |
| Credit | 419500 | Transfer of Obligated Balances                    |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury                               |

## U.S. Standard General Ledger

## Account Transactions

- A224** To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations |
| Credit | 417000 | Transfers - Current-Year Authority   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out  |
| Credit | 101000 | Fund Balance With Treasury   |
| Credit | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |

- A225** To reclassify mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417000 | Transfers - Current-Year Authority   |
| Credit | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |
| Credit | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |
| Credit | 310200 | Unexpended Appropriations - Transfers-In   |

- A226** To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the giving Treasury Appropriation Fund Symbol.

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations |
| Credit | 445000 | Unapportioned - Unexpired Authority  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |
| Credit | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |

## U.S. Standard General Ledger

## Account Transactions

**A227** To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the receiving Treasury Appropriation Fund Symbol.

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer  |
| Credit | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |

**A250** To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary     |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans                    |
| Credit | 134200 | Interest Receivable - Investments              |
| Credit | 134300 | Interest Receivable - Taxes                    |
| Credit | 531100 | Interest Revenue - Investments                 |

## U.S. Standard General Ledger

## Account Transactions

- A251** To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425400 | Reimbursements Earned - Collected From Non-Federal Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority                        |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary     |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans                    |
| Credit | 134200 | Interest Receivable - Investments              |
| Credit | 134300 | Interest Receivable - Taxes                    |
| Credit | 531100 | Interest Revenue - Investments                 |

- A252** To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412250 | Federal Financing Bank (FFB) - Net Principal Payments |
| Credit | 445000 | Unapportioned - Unexpired Authority                   |

**Proprietary Entry**

None

- A253** To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                   |
| Credit | 412250 | Federal Financing Bank (FFB) - Net Principal Payments |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**A400 - A699 Funding - Authority Transfers**

**A401** To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority  |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                             |
| Credit | 416500 | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year |
| Credit | 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year             |

**Proprietary Entry**

None

**A402** To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416500 | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year |
| Debit  | 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year             |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority  |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment                             |

**Proprietary Entry**

None

**A404** To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances                              |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

## U.S. Standard General Ledger

## Account Transactions

**A406** To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances                              |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A408** To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned - Unexpired Authority      |
| Credit | 465000 | Allotments - Expired Authority           |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

**A410** To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned - Unexpired Authority      |
| Credit | 465000 | Allotments - Expired Authority           |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A412** To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 419200 | Balance Transfers - Unexpired to Expired    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**A414** To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.

**Comment:** Transfer partners must use USSGL TC A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 419200 | Balance Transfers - Unexpired to Expired    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

## U.S. Standard General Ledger

## Account Transactions

- A416** To record realized authority to be transferred into a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Non-expenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A426. If budgetary resources were previously anticipated, credit USSGL account 416500 or 416512 and record USSGL TC A123. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Debit  | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |
| Credit | 416500 | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year      |
| Credit | 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year                  |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

- A417** To record in the transferring agency the transfer-out of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416000 | Anticipated Transfers - Current-Year Authority                 |
| Credit | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

- A418** To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A420** To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Non-expenditure Transfer Authorization.

**Comment:** Record a credit to USSGL accounts 416600 or 416612 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC A430. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416700 | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year       |
| Debit  | 416712 | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year         |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Credit | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A422** To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances  |

## U.S. Standard General Ledger

## Account Transactions

- A424** To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A135.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               |
| Credit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances      |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |

- A426** To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416. While it is acceptable to debit USSGL accounts 445000 and 462000 in this situation, it is never acceptable for the balance of these accounts to be a debit. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416500 | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year      |
| Debit  | 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year                  |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Credit | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances      |

## U.S. Standard General Ledger

## Account Transactions

**A430** To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Non-expenditure Transfer Authorization.

**Comment:** Record a debit to USSGL accounts 416600 or 416612 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC A420. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Debit  | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year       |
| Credit | 416712 | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year         |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances      |
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A432** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority              |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

## U.S. Standard General Ledger

## Account Transactions

- A434** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority              |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

- A436** To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 465000 | Allotments - Expired Authority              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

- A438** To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 465000 | Allotments - Expired Authority              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A440** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC A444. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                                      |
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances                              |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out               |
| Credit | 101000 | Fund Balance With Treasury                              |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

**A442** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                                      |
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances                              |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances   |

## U.S. Standard General Ledger

## Account Transactions

**A444** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC A440. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances                              |
| Credit | 445000 | Unapportioned - Unexpired Authority                                      |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                           |
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 310200 | Unexpended Appropriations - Transfers-In             |

**A446** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances                              |
| Credit | 445000 | Unapportioned - Unexpired Authority                                      |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances     |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A448** To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances                              |
| Credit | 445000 | Unapportioned - Unexpired Authority                                      |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

**A450** To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances                              |
| Credit | 445000 | Unapportioned - Unexpired Authority                                      |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

- A452** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority              |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances   |

- A454** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC A452. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 465000 | Allotments - Expired Authority              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances     |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

- A456** To record the transfer-out of expired unobligated expenditure transfers receivable.

**Reference:** Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 465000 | Allotments - Expired Authority                         |
| Credit | 419900 | Transfer of Expired Expenditure Transfers - Receivable |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 133500 | Expenditure Transfers Receivable             |

## U.S. Standard General Ledger

## Account Transactions

**A458** To record the transfer-in of expired unobligated expenditure transfers receivable.

**Reference:** Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419900 | Transfer of Expired Expenditure Transfers - Receivable |
| Credit | 445000 | Unapportioned - Unexpired Authority                    |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment            |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133500 | Expenditure Transfers Receivable             |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**A460** To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS 2004

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 445000 | Unapportioned - Unexpired Authority                                       |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                               |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A462** To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 445000 | Unapportioned - Unexpired Authority                                       |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                               |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A464** To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A460, TC-A472, TC-A474 and TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS 2004

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority  |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

## U.S. Standard General Ledger

## Account Transactions

**A466** To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balance but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority  |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A467** To record the non-expenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a credit to USSGL 310200 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL 575500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Reference:** Nonexpenditure Transfers Between Two Expired Treasury Appropriation Fund Symbols 2013

**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 |

## U.S. Standard General Ledger

## Account Transactions

**A468** To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized.

**Reference:** Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416000 | Anticipated Transfers - Current-Year Authority                                       |
| Debit  | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Debit  | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority                                      |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment                           |

**Proprietary Entry**

None

**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.

**Reference:** Nonexpenditure Transfers Between Two Expired Treasury Appropriation Fund Symbols 2013

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 465000 | Allotments - Expired Authority             |
| Credit | 419700 | Balance Transfers-Out - Expired to Expired |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out                 |
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A470** To record in the transferring agency the anticipated transfer-out of current-year authority or prior-year balances.

**Reference:** Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                                      |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                           |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority                                       |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

None

**U.S. Standard General Ledger****Account Transactions**

**A472** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417000 | Transfers - Current-Year Authority   |
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts             |
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances  |
| Debit  | 419000 | Transfers - Prior-Year Balances  |
| Debit  | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations            |
| Debit  | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose             |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority                                       |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A474** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

**Comment:** Trust and special funds credit USSGL account 575500 to transfer special fund receipts, trust fund receipts, or offsetting collections appropriated receipts. Transfer partner must use USSGL TC-A478.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417000 | Transfers - Current-Year Authority   |
| Debit  | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts             |
| Debit  | 417600 | Allocation Transfers of Prior-Year Balances  |
| Debit  | 419000 | Transfers - Prior-Year Balances  |
| Debit  | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations            |
| Debit  | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose             |
| Debit  | 423100 | Unfilled Customer Orders With Advance - Transferred - No Offset                      |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority                                       |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A475** To record in the receiving agency the transfers-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

**Comment:** Transfer partner must use USSGL TC-A477.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 423100 | Unfilled Customer Orders With Advance - Transferred - No Offset |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances                     |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury             |
| Credit | 231000 | Liability for Advances and Prepayments |

## U.S. Standard General Ledger

## Account Transactions

**A476** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416000 | Anticipated Transfers - Current-Year Authority                                       |
| Debit  | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Debit  | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 417000 | Transfers - Current-Year Authority   |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts             |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances  |
| Credit | 419000 | Transfers - Prior-Year Balances  |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations            |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose             |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**A477** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

**Comment:** Transfer partner must use USSGL TC-A475.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 418000 | Anticipated Transfers - Prior-Year Balances                     |
| Credit | 423100 | Unfilled Customer Orders With Advance - Transferred - No Offset |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 101000 | Fund Balance With Treasury             |

## U.S. Standard General Ledger

## Account Transactions

**A478** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

**Comment:** Trust and special funds debit USSGL account 576500 to transfer special fund receipts, trust fund receipts, or offsetting appropriated receipts. Transfer partner must use USSGL TC-A474.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416000 | Anticipated Transfers - Current-Year Authority                                       |
| Debit  | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Debit  | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 417000 | Transfers - Current-Year Authority   |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts             |
| Credit | 419000 | Transfers - Prior-Year Balances  |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose             |
| Credit | 423100 | Unfilled Customer Orders With Advance - Transferred - No Offset                      |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A480** To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417000 | Transfers - Current-Year Authority                                       |
| Debit  | 419000 | Transfers - Prior-Year Balances  |
| Debit  | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 445000 | Unapportioned - Unexpired Authority                                      |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 465000 | Allotments - Expired Authority   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A482** To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417000 | Transfers - Current-Year Authority                                       |
| Debit  | 419000 | Transfers - Prior-Year Balances  |
| Debit  | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 445000 | Unapportioned - Unexpired Authority                                      |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A484** To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                                      |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Debit  | 465000 | Allotments - Expired Authority   |
| Credit | 417000 | Transfers - Current-Year Authority                                       |
| Credit | 419000 | Transfers - Prior-Year Balances  |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**U.S. Standard General Ledger****Account Transactions**

**A486** To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs A488, A492, A540, and A544. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                                      |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                              |
| Credit | 417000 | Transfers - Current-Year Authority                                       |
| Credit | 419000 | Transfers - Prior-Year Balances  |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A488** To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A217, A222, A486, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances                       |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

## U.S. Standard General Ledger

## Account Transactions

**A489** To record a federal fund receivable for an expenditure transfer from a trust fund where a prior year appropriation act is cited.

**Comment:** See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421512, and also post USSGL TC A123 if the transfer was previously anticipated. This TC is for Corps of Engineers (COE) use only.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 422512 | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year |
| Credit | 421512 | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable                          |
| Debit  | 133500 | Expenditure Transfers Receivable             |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**A490** To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances                       |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**A491** To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A493.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances                       |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 101000 | Fund Balance With Treasury             |

**U.S. Standard General Ledger****Account Transactions**

**A492** To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. Also, the transferring entity should reverse B134 if it had been previously recorded. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfer Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances                     |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 211000 | Accounts Payable           |
| Credit | 101000 | Fund Balance With Treasury |

**A493** To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.

**Comment:** Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A491.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                       |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury             |
| Credit | 231000 | Liability for Advances and Prepayments |

**A494** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

**Comment:** See USSGL TC A496 for the receiving agency. Transfer of USSGL account 480200. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 141000 | Advances and Prepayments                  |

**U.S. Standard General Ledger****Account Transactions**

**A495** To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

**Comment:** See USSGL TC A497 for the receiving agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 141000 | Advances and Prepayments               |

**A496** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

**Comment:** See USSGL TC A494 for the transferring agency. Transfer of USSGL account 480200. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                                 |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 141000 | Advances and Prepayments                 |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

**A497** To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

**Comment:** See USSGL TC A495 for the transferring agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                                 |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 141000 | Advances and Prepayments               |
| Credit | 231000 | Liability for Advances and Prepayments |

## U.S. Standard General Ledger

## Account Transactions

**A498** To record a federal fund receivable for an expenditure transfer from a trust fund.

**Comment:** See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421500, and also post USSGL TC A123 if the transfer was previously anticipated. Use USSGL 445000 or 462000 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** Reductions of Expenditure Transfers Receivable/Payable 2005; Cancellations of Expenditure Transfers Receivable/Payable 2007; Treasury Forfeiture Fund 2015

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 422500 | Expenditure Transfers From Trust Funds - Receivable |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds  |
| Credit | 445000 | Unapportioned - Unexpired Authority                 |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment         |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable                          |
| Debit  | 133500 | Expenditure Transfers Receivable             |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**A499** To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

**Comment:** See USSGL TC A498 for the original establishment of the receivable. For reductions, see USSGL TC A135 and TC A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC D110 budgetary entry and TC F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL 465000 in expired TAFS only. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** Reductions of Expenditure Transfers Receivable/Payable 2005; Cancellations of Expenditure Transfers Receivable/Payable 2007; Treasury Forfeiture Fund 2015

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                 |
| Debit  | 451000 | Apportionments                                      |
| Debit  | 461000 | Allotments - Realized Resources                     |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment         |
| Debit  | 465000 | Allotments - Expired Authority                      |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment     |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment    |
| Credit | 422500 | Expenditure Transfers From Trust Funds - Receivable |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 131000 | Accounts Receivable                          |
| Credit | 133500 | Expenditure Transfers Receivable             |

## U.S. Standard General Ledger

## Account Transactions

**A500** To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.

**Comment:** If a reduction occurs, reverse this transaction, and also post USSGL TC A135. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Reductions of Expenditure Transfers Receivable/Payable 2005; Treasury Forfeiture Fund 2015

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid                                     |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 211000 | Accounts Payable                              |

**A502** To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance. USSGL account 425512 is restricted and represents adjustments to unobligated balances start of year.

**Reference:** Treasury Forfeiture Fund 2015

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 425500 | Expenditure Transfers from Trust Funds - Collected  |
| Debit  | 425512 | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year  |
| Credit | 422500 | Expenditure Transfers From Trust Funds - Receivable   |
| Credit | 422512 | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 101000 | Fund Balance With Treasury       |
| Credit | 131000 | Accounts Receivable              |
| Credit | 133500 | Expenditure Transfers Receivable |

## U.S. Standard General Ledger

## Account Transactions

**A503** To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540, and A544. When appropriate use in conjunction with USSGL TCs A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                     |
| Credit | 493100 | Delivered Orders - Obligations Transferred, Unpaid |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 211000 | Accounts Payable           |

**A504** To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.

**Comment:** See USSGL TC A500 for the establishment of USSGL account 215500.

**Reference:** Treasury Forfeiture Fund 2015

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid   |

**Proprietary Entry**

|        |        |                               |
|--------|--------|-------------------------------|
| Debit  | 215500 | Expenditure Transfers Payable |
| Credit | 101000 | Fund Balance With Treasury    |

**A506** To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

**Comment:** Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                       |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A508** To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A218, A223, A482, A492R, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                       |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A510** To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.

**Comment:** If previously anticipated record USSGL account 412000 and post USSGL TC A123. For payments received from a federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC C190.

**Reference:** Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                   |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**A511** To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.

**Reference:** Treasury Forfeiture Fund 2015; Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned - Unexpired Authority   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                   |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A512** To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.

**Comment:** For payments made to a federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC B138. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

**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:** Treasury Forfeiture Fund 2015

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 465000 | Allotments - Expired Authority       |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                    |

**A514** To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to non-exchange and exchange transactions.

**Comment:** Use USSGL 576000 for non-exchange expenditure transfers. If funded by a direct appropriation, also post USSGL TC B234. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576000 | Expenditure Financing Sources - Transfers-Out |
| Debit  | 610000 | Operating Expenses/Program Costs              |
| Credit | 101000 | Fund Balance With Treasury                    |

## U.S. Standard General Ledger

## Account Transactions

**A516** To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFFS, rather than as a transfer. Transfer partner must use USSGL TC A520. If authority was previously anticipated, credit USSGL account 416000 and also post USSGL TC A123.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412600 | Amounts Appropriated From Specific Invested TAFFS - Receivable |
| Credit | 412000 | Anticipated Indefinite Appropriations                          |
| Credit | 445000 | Unapportioned - Unexpired Authority                            |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                    |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A518** To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFFS) 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 TAFFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412300 | Amounts Appropriated From Specific Invested TAFFS Reclassified - Receivable - Temporary Reduction |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFFS - Receivable                                    |
| Credit | 412800 | Amounts Appropriated From Specific Invested TAFFS - Transfers-In                                  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury                               |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances  |

## U.S. Standard General Ledger

## Account Transactions

**A519** To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A523 in the Treasury managed trust fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable                             |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances  |

**A520** To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. If authority was previously anticipated, debit USSGL account 416000.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416000 | Anticipated Transfers - Current-Year Authority             |
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection        |
| Debit  | 445000 | Unapportioned - Unexpired Authority                        |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                |
| Credit | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances      |

## U.S. Standard General Ledger

## Account Transactions

- A521** To record a payable for amounts appropriated from a Department of Transportation specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. While the amount is specified in the agency's appropriation or authorization act, the amount exceeds trust fund receipts deposited into the associated available trust fund receipt account.

**Comment:** Transfer partner must use either USSGL TC A173 (for appropriation to liquidate contract authority) or TC A516 (for an appropriation that creates new budget authority). This TC is for DOT AATF/HTF use only.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439440 | Appropriations Derived from Future Trust Fund Receipts     |
| 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 - Current-Year                                     |
| Credit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances      |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |

## U.S. Standard General Ledger

## Account Transactions

- 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:** Cancellation - Available Trust or Special Funds With Invested Relationships 2006

**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 non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC A516 for establishing the receivable. Transfer partner must use USSGL TC A526.

**Reference:** Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                              |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

- A525** To reclassify, on a monthly basis, any debit balance in USSGL account 439440 from future trust fund receipts against the credit balance in USSGL account 439400 to the extent possible for actual trust fund receipts that have been collected.

**Comment:** This TC is for DOT AATF/HTF use only.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection    |
| Credit | 439440 | Appropriations Derived from Future Trust Fund Receipts |

**Proprietary Entry**

None

**U.S. Standard General Ledger****Account Transactions**

**A526** To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC A520 for establishing the payable. Transfer partner must use USSGL TC A524.

**Reference:** Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable       |
| Credit | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury                           |

**A528** To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC A530.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 445000 | Unapportioned - Unexpired Authority                             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                     |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A530** To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC A528. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection              |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                      |
| Credit | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**A531** To record a non-expenditure (non-allocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

**Reference:** Cancellation - Available Trust or Special Funds With Invested Relationships 2006

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection              |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                               |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

## U.S. Standard General Ledger

## Account Transactions

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, and post USSGL TC A123. USSGL account 417112 should only be used for unobligated balance transfers.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 417100 | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year |
| Debit  | 417112 | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year   |
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                           |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority                            |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances                               |
| Credit | 445000 | Unapportioned - Unexpired Authority                                       |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances  |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A534** To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL account 445000 in this situation, it is never acceptable for the balance of this account to be a debit. USSGL account 417212 should only be used for unobligated balance transfers.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 416000 | Anticipated Transfers - Current-Year Authority                         |
| Debit  | 418000 | Anticipated Transfers - Prior-Year Balances                            |
| Debit  | 445000 | Unapportioned - Unexpired Authority                                    |
| Credit | 417200 | Non-Allocation Transfers of Invested Balances - Payable - Current-Year |
| Credit | 417212 | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year   |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority                        |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances      |

## U.S. Standard General Ledger

## Account Transactions

**A536** To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receiveable - Current-Year or 417112 "Non-Allocation Transfers of Invested Balances- Receiveable - Prior-Year."

**Comment:** Refer to USSGL TC A532 for the establishment of the receivable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Reference:** Trust and Special Fund Non-expenditure "Non-Allocation" Transfers of Invested Balances 2004

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417300 | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year |
| Debit  | 417312 | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year   |
| Credit | 417100 | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  |
| Credit | 417112 | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                              |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

**A538** To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable - Current-Year or 417212 "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year."

**Comment:** Refer to USSGL TC A534 for the establishment of the payable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Reference:** Trust and Special Fund Non-expenditure "Non-Allocation" Transfers of Invested Balances 2004

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417200 | Non-Allocation Transfers of Invested Balances - Payable - Current-Year     |
| Debit  | 417212 | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year       |
| Credit | 417300 | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year |
| Credit | 417312 | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury                           |

## U.S. Standard General Ledger

## Account Transactions

**A540** To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, 416600, 416612, 417100, and 417112 respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances   |
| Credit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred |
| Credit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred       |
| Credit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred                                    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |

**A541** To record in the transferring agency the transfer-out of budgetary resources receivable.

**Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSG account 425100 is used to transfer reimbursable resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL 131000.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid                                  |
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid                                    |
| Credit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Credit | 423300 | Reimbursements Earned - Receivable - Transferred                          |
| Credit | 423400 | Other Federal Receivables - Transferred                                   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 131000 | Accounts Receivable                           |
| Credit | 133500 | Expenditure Transfers Receivable              |

## U.S. Standard General Ledger

## Account Transactions

**A542** To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

**Comment:** Transfer or USSGL accounts 412600, 416600, 416612, 417100, and 417112 respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund<br>TAFS - Receivable - Transferred |
| Debit  | 408200 | Allocations of Realized Authority - To Be Transferred From Invested<br>Balances - Transferred       |
| Debit  | 408300 | Transfers - Current-Year Authority - Receivable - Transferred                                       |
| Credit | 419500 | Transfer of Obligated Balances  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury                               |

**A543** To record in the receiving agency the transfer-in of budgetary resources receivable.

**Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable budgetary resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfer Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable -<br>Transferred |
| Debit  | 423300 | Reimbursements Earned - Receivable - Transferred                             |
| Debit  | 423400 | Other Federal Receivables - Transferred                                      |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid                                     |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid                                       |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable                          |
| Debit  | 133500 | Expenditure Transfers Receivable             |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**A544** To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.

**Comment:** Transfer of USSGL account 422100. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A540.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                         |
| Credit | 423000 | Unfilled Customer Orders Without Advance - Transferred |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |

**A546** To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.

**Comment:** Transfer or USSGL account 422100. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A542.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 423000 | Unfilled Customer Orders Without Advance - Transferred |
| Credit | 419500 | Transfer of Obligated Balances                         |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury                               |

**A548** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A550 for the receiving agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 141000 | Advances and Prepayments                                |

## U.S. Standard General Ledger

## Account Transactions

**A550** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A548 for the transferring agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 419500 | Transfer of Obligated Balances                                 |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 141000 | Advances and Prepayments                               |
| Credit | 572000 | Financing Sources Transferred In Without Reimbursement |

**A556** To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.

**Comment:** Reverse this transaction upon receipt of warrant and post TC A183.

**Reference:** Appropriations Provided By a Continuing Resolution 2020

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 573600 | Appropriated Dedicated Collections to be Transferred Out |
| Credit | 299200 | Appropriated Dedicated Collections Liability             |

**A700 - A799 Funding - Reimbursables and Other Income**

**A702** To record anticipated reimbursements.

**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 421000 | Anticipated Reimbursements                                 |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority            |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |

**Proprietary Entry**

None

**A704** To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 422100 | Unfilled Customer Orders Without Advance |
| Debit  | 422200 | Unfilled Customer Orders With Advance    |
| Credit | 413200 | Substitution of Contract Authority       |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury             |
| Credit | 231000 | Liability for Advances and Prepayments |

## U.S. Standard General Ledger

## Account Transactions

**A706** To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 422100 | Unfilled Customer Orders Without Advance |
| Credit | 421000 | Anticipated Reimbursements               |

**Proprietary Entry**

None

**A708** To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources |
| Credit | 421000 | Anticipated Reimbursements   |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 101000 | Fund Balance With Treasury     |
| Credit | 510000 | Revenue From Goods Sold        |
| Credit | 520000 | Revenue From Services Provided |

**A709** To record anticipated adjustment to a definite prior-year appropriation in an amount equal to prior-year offsetting collections derived from a USACE trust fund. This TC is for Corps of Engineers (COE) use only.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority                                    |
| Credit | 412050 | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A710** To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.

**Comment:** See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425400 | Reimbursements Earned - Collected From Non-Federal Sources |
| Credit | 422200 | Unfilled Customer Orders With Advance                      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 510000 | Revenue From Goods Sold                |
| Credit | 520000 | Revenue From Services Provided         |

**A711** To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.

**Comment:** See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources |
| Credit | 422200 | Unfilled Customer Orders With Advance  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 510000 | Revenue From Goods Sold                |
| Credit | 520000 | Revenue From Services Provided         |

**A712** To record the refund of an advance in the performing agency for the completion of a prior-year reimbursable order.

**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 465000 | Allotments - Expired Authority              |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 101000 | Fund Balance With Treasury             |

**U.S. Standard General Ledger****Account Transactions**

**A714** To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B406. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425100 | Reimbursements Earned - Receivable       |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 131000 | Accounts Receivable            |
| Credit | 510000 | Revenue From Goods Sold        |
| Credit | 520000 | Revenue From Services Provided |

**A715** To record funded FECA revenue by the Department of Labor.

**Comment:** While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** Updates to Federal Employees' Compensation Act (Workers' Compensation) 2013

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425100 | Reimbursements Earned - Receivable       |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 132000 | Funded Employment Benefit Contributions Receivable |
| Credit | 540000 | Funded Benefit Program Revenue                     |

**B100 - B299 Disbursements and Payables - Payments/Purchases**

**B102** To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, also post USSGL TC B234. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (see USSGL TC D514), when the costs are capitalized to the appropriate asset account. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various accounts at year-end. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs B604, E104, and E106. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Debit  | 690000 | Non-Production Costs             |
| Credit | 101000 | Fund Balance With Treasury       |

**U.S. Standard General Ledger  
Account Transactions**

**B103** To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

**Reference:** SFFAS No. 5: Liabilities: Transactions Pertaining to Pensions 2000

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |                             |
|--------|--------|-----------------------------|
| Debit  | 261000 | Actuarial Pension Liability |
| Credit | 101000 | Fund Balance With Treasury  |

**B104** To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources          |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid     |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 218000 | Loan Guarantee Liability         |
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury       |

**B105** To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B234.

**Reference:** Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid     |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 217000 | Subsidy Payable to the Financing Account |
| Debit  | 610000 | Operating Expenses/Program Costs         |
| Credit | 101000 | Fund Balance With Treasury               |
| Credit | 680000 | Future Funded Expenses                   |

## U.S. Standard General Ledger

## Account Transactions

**B106** To record subsidy disbursement from the program account to the financing account not previously obligated.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** Credit Reform Accounting Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury       |

**B107** To record payment and disbursement of funds not previously accrued.

**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B234. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Debit  | 693000 | Lessee Lease Expense             |
| Credit | 101000 | Fund Balance With Treasury       |

**B108** To record a loss in the imprest fund.

**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from non-federal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 729000 | Other Losses               |
| Credit | 101000 | Fund Balance With Treasury |

**U.S. Standard General Ledger  
Account Transactions**

**B109** To record payment of interest not previously accrued.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234. See USSGL TC-B418 for accrued interest. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** Credit Reform Accounting Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank |
| Debit  | 632000 | Interest Expenses on Securities  |
| Debit  | 633000 | Other Interest Expenses  |
| Credit | 101000 | Fund Balance With Treasury   |

**B110** To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.

**Comment:** Clearing from unpaid to paid. Also post TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115.

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 212000 | Disbursements in Transit                                     |
| Debit  | 213000 | Contract Holdbacks   |
| Debit  | 214000 | Accrued Interest Payable - Not Otherwise Classified          |
| Debit  | 216000 | Entitlement Benefits Due and Payable                         |
| Debit  | 219000 | Other Liabilities With Related Budgetary Obligations         |
| Debit  | 220000 | Liability for Unpaid Insurance Claims                        |
| Debit  | 221000 | Accrued Funded Payroll and Leave                             |
| Debit  | 221100 | Withholdings Payable   |
| Debit  | 221300 | Employer Contributions and Payroll Taxes Payable             |
| Debit  | 221500 | Other Post Employment Benefits Due and Payable               |
| Debit  | 293000 | Lessee Lease Liability                                       |
| Credit | 101000 | Fund Balance With Treasury                                   |

## U.S. Standard General Ledger

## Account Transactions

- B111** To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   |
| Debit  | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances      |
| Credit | 414201 | Modification Adjustment Transfer of Borrowing Authority Converted to Cash                   |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 101000 | Fund Balance With Treasury  |

- B112** To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability. Also post TC B235 if funded by a direct appropriation.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit  | 214100 | Accrued Interest Payable - Loans                    |
| Debit  | 214200 | Accrued Interest Payable - Debt                     |
| Credit | 101000 | Fund Balance With Treasury                          |
| Credit | 214900 | Accrued Interest Payable on Uninvested Funds        |

- B113** To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.

**Reference:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Credit | 101000 | Fund Balance With Treasury                            |

## U.S. Standard General Ledger

## Account Transactions

**B114** To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 155900 | Foreclosed Property - Allowance                |
| Debit  | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Credit | 101000 | Fund Balance With Treasury                     |

**B115** To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

**Comment:** Clearing from unpaid to paid. Also post TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an unpaid delivered order was previously accrued, see USSGL TC B110.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| Credit | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 212000 | Disbursements in Transit                                     |
| Debit  | 213000 | Contract Holdbacks   |
| Debit  | 216000 | Entitlement Benefits Due and Payable                         |
| Debit  | 219000 | Other Liabilities With Related Budgetary Obligations         |
| Debit  | 220000 | Liability for Unpaid Insurance Claims                        |
| Debit  | 221000 | Accrued Funded Payroll and Leave                             |
| Debit  | 221100 | Withholdings Payable   |
| Debit  | 221300 | Employer Contributions and Payroll Taxes Payable             |
| Debit  | 221500 | Other Post Employment Benefits Due and Payable               |
| Debit  | 294000 | Capital Lease Liability                                      |
| Credit | 101000 | Fund Balance With Treasury                                   |

## U.S. Standard General Ledger

## Account Transactions

**B116** To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** Credit Reform Accounting Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 155100 | Foreclosed Property        |
| Credit | 101000 | Fund Balance With Treasury |

**B117** To record the amount of interest a Lessee accrues during an accrual period, per the proprietary amortization schedule. The lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period. (SFFAS 54, Par. 43) This transaction is only for leases determined to be "Capital Leases" for budgetary accounting purposes.

**Comment:** This transaction is only for leases determined to be "Capital Leases" (per OMB Circular No. A-11, Appendix B) for budgetary accounting purposes. If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 633000 | Other Interest Expenses                             |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |

**B118** To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.

**Comment:** If funded by a direct appropriation, see USSGL TC-B416.

**Reference:** FASAB SFFAS No. 7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                                 |
| Credit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
| Debit  | 589100 | Tax Revenue Refunds - Individual               |
| Debit  | 589200 | Tax Revenue Refunds - Corporate                |
| Debit  | 589300 | Tax Revenue Refunds - Unemployment             |
| Debit  | 589400 | Tax Revenue Refunds - Excise                   |
| Debit  | 589500 | Tax Revenue Refunds - Estate and Gift          |
| Debit  | 589600 | Tax Revenue Refunds - Customs                  |
| Credit | 101000 | Fund Balance With Treasury                     |

## U.S. Standard General Ledger

## Account Transactions

**B119** To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).

**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.

**Reference:** Capital Transfers 2013

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   |
| Debit  | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances      |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances    |

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 297000 | Liability for Capital Transfers |
| Credit | 101000 | Fund Balance With Treasury      |

**B120** To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

**Comment:** If not anticipated, see USSGL TC B121. See USSGL TC A142 for non-expenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post TC B235 (if funded by a direct appropriation.)

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority |
| Debit  | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances    |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority        |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority   |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 251000 | Principal Payable to the Bureau of the Fiscal Service        |
| Debit  | 252000 | Principal Payable to the Federal Financing Bank              |
| Credit | 101000 | Fund Balance With Treasury                                   |

## U.S. Standard General Ledger

## Account Transactions

**B121** To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans. If posting TC-B404, record a debit to USSGL account 461000. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to a debit.

**Reference:** Non-Credit Reform Borrowings with Capitalized Interest 2012; Borrowing Authority: Definite and Indefinite 2022

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority         |
| Credit | 414202 | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances   |
| Credit | 414203 | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority  |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 251000 | Principal Payable to the Bureau of the Fiscal Service        |
| Debit  | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform        |
| Debit  | 252000 | Principal Payable to the Federal Financing Bank              |
| Credit | 101000 | Fund Balance With Treasury                                   |

**B122** To record repayments of other debt.

**Comment:** Also post USSGL TC-B234 if funded by a direct appropriation. This transaction is applicable to redemptions. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 259000 | Other Debt                 |
| Credit | 101000 | Fund Balance With Treasury |

## U.S. Standard General Ledger

## Account Transactions

**B123** To record in the issuing entity, the sale of federal securities at par value.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |

**B124** To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC B132 for securities acquired at par value by nonfiduciary deposit funds.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 101000 | Fund Balance With Treasury   |

**B125** To record in the issuing entity, the sale of federal securities acquired at a premium.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority            |
| Credit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |

## U.S. Standard General Ledger

## Account Transactions

**B126** To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFFS) other than a nonfiduciary deposit fund.

**Comment:** Special and trust funds use USSGL account 411400. Also post USSGL TC A123 if authority was previously anticipated. Use budgetary entries for the amount of the premium. Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B165 for securities acquired at a premium by nonfiduciary deposit funds. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412000 | Anticipated Indefinite Appropriations   |
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection   |
| Debit  | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Debit  | 439730 | Appropriations Temporarily Precluded From Obligation  |
| Debit  | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation  |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 451000 | Apportionments  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts   |
| Credit | 427300 | Interest Collected From Treasury  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service     |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities       |
| Credit | 101000 | Fund Balance With Treasury   |

**B127** To record in the issuing entity, the sale of federal securities at a discount.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority             |

## U.S. Standard General Ledger

## Account Transactions

**B128** To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B166 for securities acquired at a discount by nonfiduciary deposit fund.

**Reference:** Investments Not Held to Maturity 2002

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service        |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          |
| Debit  | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Credit | 101000 | Fund Balance With Treasury  |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service           |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities             |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service    |

**B129** To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection   |
| Debit  | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Debit  | 439730 | Appropriations Temporarily Precluded From Obligation  |
| Debit  | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation  |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 451000 | Apportionments  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts   |
| Credit | 427300 | Interest Collected From Treasury  |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury        |

**U.S. Standard General Ledger****Account Transactions**

**B130** To record a lien paid before personal property is sold.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid     |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 154900 | Forfeited Property - Allowance |
| Credit | 101000 | Fund Balance With Treasury     |

**B131** To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

**Comment:** Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority               |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment       |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Debit  | 252000 | Principal Payable to the Federal Financing Bank       |
| Debit  | 721200 | Losses on Disposition of Borrowings                   |
| Credit | 101000 | Fund Balance With Treasury                            |
| Credit | 711200 | Gains on Disposition of Borrowings                    |

**B132** To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 101000 | Fund Balance With Treasury   |

**B133** To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury        |

**U.S. Standard General Ledger  
Account Transactions**

**B134** To record appropriations accrued this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, B413, B416, B418, B428, B430, B436, B438, B452, D106, D107, D109, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, D102, D110, D618, and F128.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 310700 | Unexpended Appropriations - Used - Accrued |
| Credit | 570000 | Expended Appropriations - Used - Accrued   |

**B135** To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

**Reference:** Non-Credit Reform Borrowings From Treasury With Capitalized Interest 2012

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority                              |

**Proprietary Entry**

|        |        |                                    |
|--------|--------|------------------------------------|
| Debit  | 101000 | Fund Balance With Treasury         |
| Credit | 711200 | Gains on Disposition of Borrowings |

**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:** Credit Reform Accounting Pre-Credit Reform (Direct Loan and Loan Guarantee Programs without Collateral) - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   |
| Debit  | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances      |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances    |

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 297000 | Liability for Capital Transfers |
| Credit | 101000 | Fund Balance With Treasury      |

## U.S. Standard General Ledger

## Account Transactions

**B137** To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** "Non-Credit Reform Borrowings From Treasury With Capitalized Interest 2012"

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments                                   |
| Debit  | 461000 | Allotments - Realized Resources                  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment      |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment  |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid             |

**Proprietary Entry**

|        |        |                                     |
|--------|--------|-------------------------------------|
| Debit  | 721200 | Losses on Disposition of Borrowings |
| Credit | 101000 | Fund Balance With Treasury          |

**B138** To record in trust fund payments made to a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for non-exchange expenditure transfers-out. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury       |

**B139** To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.

**Comment:** If previously anticipated, see USSGL B136.

**Reference:** Capital Transfers 2013

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 101000 | Fund Balance With Treasury  |

**U.S. Standard General Ledger  
Account Transactions**

**B140** To record the purchase of foreign currency by a disbursing officer.

**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Website. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 120000 | Foreign Currency |
| Credit | 119000 | Other Cash       |

**B141** To record the request from IMF to purchase Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  |

**B142** To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Website. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 231000 | Liability for Advances and Prepayments |
| Credit | 120000 | Foreign Currency                       |

**B143** To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 101000 | Fund Balance With Treasury   |

**U.S. Standard General Ledger  
Account Transactions**

**B144** To record the purchase of cash equivalents.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 120500 | Foreign Currency Denominated Equivalent Assets            |
| Debit  | 138400 | Interest Receivable - Foreign Currency Denominated Assets |
| Credit | 120900 | Uninvested Foreign Currency                               |
| Credit | 531100 | Interest Revenue - Investments                            |

**B145** To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the contractually required payment schedule. This lease transaction is for budgetary accounting purposes, only.

**Comment:** This lease transaction is for budgetary accounting purposes, only (per OMB Circular No. A-11, Appendix B.)

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

None

**B146** To record a foreign currency rate intervention.

**Comment:** For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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  |

**U.S. Standard General Ledger****Account Transactions**

**B150** To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary            |
| Debit  | 123000 | Foreign Currency Held Outside Of Treasury - Budgetary |
| Credit | 101000 | Fund Balance With Treasury                            |

**B152** To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).

**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 113000 | Funds Held Outside of Treasury - Budgetary                                       |

## 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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 610000 | Operating Expenses/Program Costs                      |
| Credit | 113000 | Funds Held Outside of Treasury - Budgetary            |
| Credit | 123000 | Foreign Currency Held Outside Of Treasury - Budgetary |

**B160** To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit  | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    |
| Credit | 101000 | Fund Balance With Treasury  |

## U.S. Standard General Ledger

## Account Transactions

**B162** To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 451000 | Apportionments                              |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 427300 | Interest Collected From Treasury            |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act       |
| Debit  | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act          |
| Debit  | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 101000 | Fund Balance With Treasury  |

**B163** To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act      |
| Debit  | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act         |
| Credit | 101000 | Fund Balance With Treasury   |
| Credit | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act |

**B165** To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service     |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities       |
| Credit | 101000 | Fund Balance With Treasury   |

## U.S. Standard General Ledger

## Account Transactions

**B166** To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service        |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          |
| Debit  | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Credit | 101000 | Fund Balance With Treasury  |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service           |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities             |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service    |

**B200** To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.

**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a General Fund Receipt Account.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 165000 | Preferred Stock in Federal Government Sponsored Enterprise       |
| Debit  | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise |
| Credit | 590000 | Other Revenue  |

**B202** To record the liquidity payment and markup of liquidity preference from the prior year in the program account.

**Comment:** Also Post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise |
| Credit | 101000 | Fund Balance With Treasury                                       |

## U.S. Standard General Ledger

## Account Transactions

**B210** To record the payment of remuneration.

**Comment:** For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|       |        |  |
|-------|--------|--|
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |
|-------|--------|--|

|        |        |   |
|--------|--------|---|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid                                      |
| Credit | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 633800 | Remuneration Interest  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |

**B234** To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, B413, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D108, F148 and F311.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 310710 | Unexpended Appropriations - Used - Disbursed |
| Credit | 570010 | Expended Appropriations - Disbursed          |

**B235** To record the disbursement of appropriations that were previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: B110, B112, B115, and B120.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 310710 | Unexpended Appropriations - Used - Disbursed |
| Debit  | 570000 | Expended Appropriations - Used - Accrued     |
| Credit | 310700 | Unexpended Appropriations - Used - Accrued   |
| Credit | 570010 | Expended Appropriations - Disbursed          |

## U.S. Standard General Ledger

## Account Transactions

**B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid**

**B302** To record a commitment of unobligated amounts in programs subject to apportionment.

**Comment:** To decrease the commitment, reverse this transaction. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources                 |
| Credit | 470000 | Commitments - Programs Subject to Apportionment |

**Proprietary Entry**

None

**B304** To record a commitment of unobligated balances in programs exempt from apportionment.

**Comment:** To decrease the commitment, reverse this transaction. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment      |
| Credit | 472000 | Commitments - Programs Exempt From Apportionment |

**Proprietary Entry**

None

**B306** To record current-year undelivered orders without an advance.

**Comment:** To decrease obligation in the current year, reverse this transaction. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources                  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment      |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment  |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid         |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**B308** To record current-year undelivered orders with an advance.

**Comment:** See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources                    |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment        |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment    |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment   |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid           |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 141000 | Advances and Prepayments   |
| Credit | 101000 | Fund Balance With Treasury |

**B309** To record current-year undelivered orders with an advance using a U.S. Debit Card.

**Comment:** See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

**Reference:** U.S. Debit Card Program 2019

**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.

**Comment:** While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 461000 | Allotments - Realized Resources                 |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid        |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- B312** To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment      |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid         |

**Proprietary Entry**

None

- B314** To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

**Comment:** While it is acceptable to debit USSGL accounts 461000 and 470000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources                 |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid        |

**Proprietary Entry**

None

- B316** To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment      |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid         |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

## B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

**B402** To record the delivery of goods or services and to accrue a liability.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 615000 | Expensed Asset  |
| Debit  | 640000 | Benefit Expense   |
| Debit  | 690000 | Non-Production Costs  |
| Debit  | 693000 | Lessee Lease Expense  |
| Credit | 211000 | Accounts Payable  |
| Credit | 213000 | Contract Holdbacks  |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations                    |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported    |
| Credit | 220000 | Liability for Unpaid Insurance Claims                                   |
| Credit | 221000 | Accrued Funded Payroll and Leave  |
| Credit | 221100 | Withholdings Payable  |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable                        |

**U.S. Standard General Ledger  
Account Transactions**

**B403** To record accounts payable in a nonfiduciary deposit fund.

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |
| Credit | 211000 | Accounts Payable  |

**B404** To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 461000 | Allotments - Realized Resources             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

**B405** To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

**Reference:** Guide for Accounting and Reporting of Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 211000 | Accounts Payable                                 |

## U.S. Standard General Ledger

## Account Transactions

**B406** To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 690000 | Non-Production Costs  |
| Credit | 211000 | Accounts Payable  |
| Credit | 213000 | Contract Holdbacks  |

## U.S. Standard General Ledger

## Account Transactions

- B407** To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

**Reference:** Guide for Accounting and Reporting of Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections            |
| Credit | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees |

- B408** To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 213000 | Contract Holdbacks   |
| Debit  | 214000 | Accrued Interest Payable - Not Otherwise Classified          |
| Debit  | 216000 | Entitlement Benefits Due and Payable                         |
| Debit  | 219000 | Other Liabilities With Related Budgetary Obligations         |
| Debit  | 220000 | Liability for Unpaid Insurance Claims                        |
| Debit  | 221000 | Accrued Funded Payroll and Leave                             |
| Debit  | 221100 | Withholdings Payable   |
| Debit  | 221300 | Employer Contributions and Payroll Taxes Payable             |
| Debit  | 221500 | Other Post Employment Benefits Due and Payable               |
| Debit  | 294000 | Capital Lease Liability                                      |
| Credit | 212000 | Disbursements in Transit                                     |

- B410** To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                          |
|--------|--------|--------------------------|
| Debit  | 141000 | Advances and Prepayments |
| Credit | 212000 | Disbursements in Transit |

## U.S. Standard General Ledger

## Account Transactions

- B412** To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

**Comment:** This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable                 |

- B413** To record accrued liabilities and expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

**Comment:** If funded by a direct appropriation, also post USSGL TC B134.

**Reference:** Year-End Accruals 2025

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                     |
|--------|--------|---------------------|
| Debit  | 679300 | Accrued Expenses    |
| Credit | 299300 | Accrued Liabilities |

- B414** To record accrued liabilities and expenses that have been advanced or prepaid, where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

**Comment:** If funded by a direct appropriation, also post USSGL TC B234.

**Reference:** Year-End Accruals 2025

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                          |
|--------|--------|--------------------------|
| Debit  | 679300 | Accrued Expenses         |
| Credit | 141000 | Advances and Prepayments |

## U.S. Standard General Ledger

## Account Transactions

**B416** To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** FASAB SFFAS No. 7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 451000 | Apportionments                                   |
| Debit  | 461000 | Allotments - Realized Resources                  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment      |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment  |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid           |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 589000 | Tax Revenue Refunds - Not Otherwise Classified       |
| Debit  | 589100 | Tax Revenue Refunds - Individual                     |
| Debit  | 589200 | Tax Revenue Refunds - Corporate                      |
| Debit  | 589300 | Tax Revenue Refunds - Unemployment                   |
| Debit  | 589400 | Tax Revenue Refunds - Excise                         |
| Debit  | 589500 | Tax Revenue Refunds - Estate and Gift                |
| Debit  | 589600 | Tax Revenue Refunds - Customs                        |
| Debit  | 633000 | Other Interest Expenses                              |
| Credit | 211000 | Accounts Payable                                     |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified  |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |

**B417** To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

**Comment:** Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources        |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |                          |
|--------|--------|--------------------------|
| Debit  | 218000 | Loan Guarantee Liability |
| Credit | 211000 | Accounts Payable         |

## U.S. Standard General Ledger

## Account Transactions

**B418** To record the accrual of interest expenses incurred, not yet paid.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank |
| Debit  | 632000 | Interest Expenses on Securities  |
| Debit  | 633000 | Other Interest Expenses  |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified  |
| Credit | 214100 | Accrued Interest Payable - Loans   |
| Credit | 214200 | Accrued Interest Payable - Debt  |
| Credit | 214900 | Accrued Interest Payable on Uninvested Funds   |

**B419** To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the proprietary amortization schedule. This lease transaction is for proprietary accounting purposes, only.

**Comment:** This lease transaction is for proprietary accounting purposes, only. Per SFFAS 54, Par. 43, the lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 633000 | Other Interest Expenses                             |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |

**U.S. Standard General Ledger  
Account Transactions**

**B420** To record the liability for cost to be funded in the future.

**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 680000 | Future Funded Expenses  |
| Credit | 216000 | Entitlement Benefits Due and Payable  |
| Credit | 217000 | Subsidy Payable to the Financing Account  |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported                |
| Credit | 220000 | Liability for Unpaid Insurance Claims   |
| Credit | 222000 | Unfunded Leave  |
| Credit | 229000 | Other Unfunded Employment Related Liability   |
| Credit | 261000 | Actuarial Pension Liability   |
| Credit | 262000 | Actuarial Health Insurance Liability  |
| Credit | 263000 | Actuarial Life Insurance Liability  |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs                  |
| Credit | 267000 | Actuarial Liabilities for Treasury and Department of Labor-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   |

**U.S. Standard General Ledger  
Account Transactions**

**B424** To record a contingent liability.

**Comment:** Record USSGL account 679000 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:** 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 |

**B425** To record a contingent liability related to capital transfer.

**Comment:** See USSGL TC A142 to record anticipated non-expenditure payments to the General Fund of the U.S. Government.

**Reference:** Capital Transfers 2013. Also refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 579200 | Financing Sources To Be Transferred Out - Contingent Liability |
| Credit | 292300 | Contingent Liability for Capital Transfers                     |

**B426** To record an increase in actuarial liabilities for benefit plans.

**Comment:** Reverse this entry for a decrease.

**Reference:** Updates to Federal Employees' Compensation Act (Workers' Compensation) 2013

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 760000 | Changes in Actuarial Liability  |
| Credit | 265000 | Actuarial FECA Liability  |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs                      |
| Credit | 267000 | Actuarial Liabilities for Treasury and Department of Labor-<br>Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities   |

**U.S. Standard General Ledger  
Account Transactions**

**B428** To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the federal government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC B134. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources        |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |                     |
|--------|--------|---------------------|
| Debit  | 155100 | Foreclosed Property |
| Credit | 211000 | Accounts Payable    |

**B430** To record the inventory purchased for a resale under historical cost (title was passed).

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** SFFAS No. 3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 152100 | Inventory Purchased for Resale |
| Credit | 211000 | Accounts Payable               |

**B432** To record the fair market value of intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.

**Comment:** To record the valuation allowance for estimated liens/claims, see E418. When recording the forfeiture of seized monetary instruments, instead use TC D554.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 154100 | Forfeited Property Held for Sale |
| Credit | 232000 | Other Deferred Revenue           |

**B434** To record unclaimed and abandoned items/merchandise at market value when statutory and/or regulatory requirements for forfeiture have been met.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 154100 | Forfeited Property Held for Sale |
| Credit | 232000 | Other Deferred Revenue           |

**U.S. Standard General Ledger  
Account Transactions**

**B436** To record the funded portion of cleanup costs that was previously estimated.

**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** Environmental Clean-up Costs 2001

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources          |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 299500 | Estimated Cleanup Cost Liability |
| Debit  | 610000 | Operating Expenses/Program Costs |
| Debit  | 690000 | Non-Production Costs             |
| Credit | 211000 | Accounts Payable                 |
| Credit | 680000 | Future Funded Expenses           |

**B437** To record a Lessee's lease asset and lease liability when the Lessee takes control over the use of an underlying asset, per SFFAS 54, Par. 40 & Par. 49.

**Comment:** Record the amount of the lease liability (principal) covered from current budgetary appropriations in SGL 293000 "Lessee Lease Liability." Record any amounts of the lease liability to be covered by future years' appropriations in SGL 293010 "Unfunded Lease Liability."

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 195000 | Lessee Right-To-Use Lease Asset |
| Credit | 293000 | Lessee Lease Liability          |
| Credit | 293010 | Unfunded Lessee Lease Liability |

**B438** To record capital lease liability.

**Comment:** If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TCs G120 or G122 to track purchases.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 181000 | Assets Under Capital Lease |
| Credit | 294000 | Capital Lease Liability    |

## U.S. Standard General Ledger

## Account Transactions

**B440** To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

**Reference:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid                                      |
| Credit | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 211000 | Accounts Payable  |
| Credit | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |

## U.S. Standard General Ledger

## Account Transactions

- B450** To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

**Comment:** Reverse USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 445000 | Unapportioned - Unexpired Authority    |
| Credit | 451000 | Apportionments                         |
| Credit | 461000 | Allotments - Realized Resources        |

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 211000 | Accounts Payable |
| Credit | 719000 | Other Gains      |

- B452** To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

**Comment:** Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110). While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 461000 | Allotments - Realized Resources        |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 729000 | Other Losses     |
| Credit | 211000 | Accounts Payable |

**B600 - B699 Disbursements and Payables - Advances and Prepayments**

- B602** To record revenue received in advance.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                |
| Credit | 220500 | Liability for Unearned Insurance Premiums |
| Credit | 232000 | Other Deferred Revenue                    |

## U.S. Standard General Ledger

## Account Transactions

**B604** To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B234. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 490200 | Delivered Orders - Obligations, Paid               |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 640000 | Benefit Expense   |
| Debit  | 690000 | Non-Production Costs  |
| Credit | 141000 | Advances and Prepayments  |

## U.S. Standard General Ledger

## Account Transactions

**B606** To record current-year expended authority using a U.S. Debit Card.

**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

**Reference:** U.S. Debit Card Program 2019

**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. To record the removal of unfilled customer orders with advance from a prior year and to return advance in excess of obligations in a subsequent year.

**Comment:** The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring. When recording USSGL TC B610, record an obligation and outlay to return the unfilled customer order with advance.

**Reference:** Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid |
| Credit | 422200 | Unfilled Customer Orders With Advance                           |

**Proprietary Entry**

None

**B615** To record in the transferring agency the transfer-out of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

**Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligations or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 423110 | Unfilled Customer Orders With Advance - Transferred - With Offset |
| Credit | 422200 | Unfilled Customer Orders With Advance                             |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**B616** To record in the receiving agency the transfer-in of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

**Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligation or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 422200 | Unfilled Customer Orders With Advance                             |
| Credit | 423110 | Unfilled Customer Orders With Advance - Transferred - With Offset |

**Proprietary Entry**

None

**C100 - C399 Collections and Receivables - Receipts**

**C101** To record the transfer of recognized subsidy from the program fund to the financing fund.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 422300 | Uncollected Subsidy from Program Account     |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

None

**C102** To record service in kind provided by non-federal sources.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 610000 | Operating Expenses/Program Costs          |
| Credit | 561000 | Donated Revenue - Non-Financial Resources |

**C103** To record the collection of subsidy costs in the financing account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427100 | Actual Program Fund Subsidy Collected        |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 422300 | Uncollected Subsidy from Program Account     |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                                     |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy  |
| Credit | 218000 | Loan Guarantee Liability                                       |

## U.S. Standard General Ledger

## Account Transactions

**C106** To record the collection of reestimated subsidy in the financing account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Also post TC-A120 to record allotment of authority not previously anticipated.

**Reference:** Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427100 | Actual Program Fund Subsidy Collected        |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority          |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |

**C107** To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program (TARP.)

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426000 | Actual Collections of Governmental-Type Fees                        |
| Debit  | 426100 | Actual Collections of Business-Type Fees                            |
| Debit  | 426200 | Actual Collections of Loan Principal                                |
| Debit  | 426300 | Actual Collections of Loan Interest                                 |
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources     |
| Debit  | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Debit  | 427300 | Interest Collected From Treasury                                    |
| Debit  | 427600 | Actual Collections From Financing Fund                              |
| Debit  | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources    |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources                    |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                                     |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program              |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program   |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds           |

**U.S. Standard General Ledger****Account Transactions**

**C108** To record collections in nonfiduciary deposit funds.

**Comment:** This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities, see TC C418, TC E205, and TC C156.

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 113500 | Funds Held Outside of Treasury - Non-Budgetary                        |
| Debit  | 113510 | Restricted Cash Held Outside of Treasury - Non-Budgetary              |
| Debit  | 119000 | Other Cash  |
| Debit  | 123500 | Foreign Currency Held Outside Of Treasury - Non-Budgetary             |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |

## U.S. Standard General Ledger

## Account Transactions

**C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426000 | Actual Collections of Governmental-Type Fees  |
| Debit  | 426100 | Actual Collections of Business-Type Fees  |
| Debit  | 426200 | Actual Collections of Loan Principal  |
| Debit  | 426300 | Actual Collections of Loan Interest   |
| Debit  | 426400 | Actual Collections of Rent  |
| Debit  | 426500 | Actual Collections From Sale of Foreclosed Property                                       |
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources                           |
| Debit  | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources                       |
| Debit  | 427000 | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services |
| Debit  | 427300 | Interest Collected From Treasury  |
| Debit  | 427600 | Actual Collections From Financing Fund  |
| Debit  | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources                          |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources  |
| Credit | 407000 | Anticipated Collections From Federal Sources  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 131000 | Accounts Receivable                                       |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable        |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified            |
| Credit | 134100 | Interest Receivable - Loans                               |
| Credit | 134200 | Interest Receivable - Investments                         |
| Credit | 134300 | Interest Receivable - Taxes                               |
| Credit | 134900 | Interest Receivable on Uninvested Funds                   |
| Credit | 135000 | Loans Receivable  |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans                    |
| Credit | 136300 | Penalties and Fines Receivable - Taxes                    |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans                    |
| Credit | 137300 | Administrative Fees Receivable - Taxes                    |
| Credit | 137400 | Criminal Restitution Receivable                           |
| Credit | 139900 | Allowance for Subsidy                                     |
| Credit | 155100 | Foreclosed Property                                       |
| Credit | 193000 | Lessor Lease Receivable                                   |
| Credit | 510000 | Revenue From Goods Sold                                   |
| Credit | 520000 | Revenue From Services Provided                            |
| Credit | 531000 | Interest Revenue - Other                                  |
| Credit | 531100 | Interest Revenue - Investments                            |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds      |
| Credit | 532000 | Penalties and Fines Revenue                               |
| Credit | 532500 | Administrative Fees Revenue                               |
| Credit | 540000 | Funded Benefit Program Revenue                            |

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Credit | 550000 | Insurance and Guarantee Premium Revenue                               |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In                          |
| Credit | 590000 | Other Revenue   |
| Credit | 593000 | Lessor Lease Revenue  |
| Credit | 599700 | Financing Sources Transferred In From Custodial Statement Collections |

**C110** To reclassify collections to liquidate prior-year deficiency.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 421200 | Liquidation of Deficiency - Offsetting Collections                  |
| Credit | 426000 | Actual Collections of Governmental-Type Fees                        |
| Credit | 426100 | Actual Collections of Business-Type Fees                            |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources     |
| Credit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Credit | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources    |

**Proprietary Entry**

None

**C111** To record collections in clearing account Treasury Account Symbols (TAS).

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 101000 | Fund Balance With Treasury      |
| Credit | 241000 | Liability for Clearing Accounts |

**C112** To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

**Comment:** See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 461000 | Allotments - Realized Resources                    |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment        |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 141000 | Advances and Prepayments   |

## U.S. Standard General Ledger

## Account Transactions

**C113** To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 120900 | Uninvested Foreign Currency       |
| Debit  | 167000 | Foreign Investments               |
| Credit | 134200 | Interest Receivable - Investments |

**C114** To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 232000 | Other Deferred Revenue     |

**C115** To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of the Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 120500 | Foreign Currency Denominated Equivalent Assets            |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |

**U.S. Standard General Ledger  
Account Transactions**

**C116** To record in the financing fund unearned fees collected for undisbursed loans.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 426100 | Actual Collections of Business-Type Fees         |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 232000 | Other Deferred Revenue     |

**C117** To record in the financing fund fees collected when loans are disbursed.

**Comment:** Fees are earned by loan guarantees when the third party disburses. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Pre-Credit Reform (Direct Loan and Loan Guarantee Programs without Collateral) - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 426100 | Actual Collections of Business-Type Fees         |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 218000 | Loan Guarantee Liability   |

**C118** To record in the financing fund fees earned when loans are disbursed.

**Comment:** For loan guarantees and direct loans, fees are earned when the third party disburses.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 232000 | Other Deferred Revenue   |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy  |
| Credit | 218000 | Loan Guarantee Liability                                       |

**C119** To record the receipt of remuneration.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |
| Credit | 579000 | Other Financing Sources   |

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

**C120** To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

**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   |

**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.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |

## U.S. Standard General Ledger

## Account Transactions

**C123** To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** See USSGL TC C156 to record the collection of interest received on the maturity.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |

## U.S. Standard General Ledger

## Account Transactions

**C124** To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Debit  | 427300 | Interest Collected From Treasury  |
| Credit | 407000 | Anticipated Collections From Federal Sources                                |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 451000 | Apportionments  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |

## U.S. Standard General Ledger

## Account Transactions

**C125** To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.

**Comment:** See USSGL TC C156 to record the collection of interest received on the maturity.  
See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |

**C126** To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 120900 | Uninvested Foreign Currency                               |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets            |
| Credit | 134200 | Interest Receivable - Investments                         |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |
| Credit | 167000 | Foreign Investments                                       |

**U.S. Standard General Ledger  
Account Transactions**

- C127** To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 120900 | Uninvested Foreign Currency       |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments               |

- C128** To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                 |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service              |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |

- C129** To record a Lessor's Lease Receivable and Unearned Revenue when the lessee takes control over the use of the underlying asset, per SFFAS 54, Paragraphs 50 & 64.

**Reference:** "SFFAS 54 Lease Guidance"; SFFAS 54 "Leases", Paragraphs 50 & 64.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                         |
|--------|--------|-------------------------|
| Debit  | 193000 | Lessor Lease Receivable |
| Credit | 233000 | Unearned Lessor Revenue |

## U.S. Standard General Ledger

## Account Transactions

**C130** To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated. This transaction is also applicable to credit card rebates.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations  |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 465000 | Allotments - Expired Authority  |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |
| Credit | 141000 | Advances and Prepayments   |

## U.S. Standard General Ledger

## Account Transactions

**C132** To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Reverse USSGL TC-B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations  |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 465000 | Allotments - Expired Authority  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                               |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve                                     |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 181000 | Assets Under Capital Lease  |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development                                    |
| Credit | 184000 | Other Natural Resources   |
| Credit | 189000 | Other General Property, Plant, and Equipment                            |
| Credit | 199000 | Other Assets  |
| Credit | 610000 | Operating Expenses/Program Costs  |
| Credit | 640000 | Benefit Expense   |
| Credit | 650000 | Cost of Goods Sold  |
| Credit | 690000 | Non-Production Costs  |

**U.S. Standard General Ledger****Account Transactions**

**C133** To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

**Comment:** This transaction is recorded by federal agency that will receive the funds collected by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another federal agency.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2019

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 198100 | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government                    |
| Credit | 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government |

## U.S. Standard General Ledger

## Account Transactions

**C134** To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**Comment:** Reverse USSGL TC B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 490200 | Delivered Orders - Obligations, Paid        |
| Credit | 461000 | Allotments - Realized Resources             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                               |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve                                     |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 181000 | Assets Under Capital Lease  |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development                                    |
| Credit | 184000 | Other Natural Resources   |
| Credit | 189000 | Other General Property, Plant, and Equipment                            |
| Credit | 199000 | Other Assets  |
| Credit | 610000 | Operating Expenses/Program Costs  |
| Credit | 650000 | Cost of Goods Sold  |
| Credit | 690000 | Non-Production Costs  |

## U.S. Standard General Ledger

## Account Transactions

**C135** To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

**Comment:** This transaction is recorded by the federal agency collecting the funds on behalf of the recipient agency to whom those funds will be transferred.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2019

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                                     |
| Credit | 520000 | Revenue From Services Provided                                 |
| Credit | 531000 | Interest Revenue - Other                                       |
| Credit | 531100 | Interest Revenue - Investments                                 |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds           |
| Credit | 532000 | Penalties and Fines Revenue                                    |
| Credit | 532500 | Administrative Fees Revenue                                    |
| Credit | 560000 | Donated Revenue - Financial Resources                          |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified               |
| Credit | 580100 | Tax Revenue Collected - Individual                             |
| Credit | 580200 | Tax Revenue Collected - Corporate                              |
| Credit | 580300 | Tax Revenue Collected - Unemployment                           |
| Credit | 580400 | Tax Revenue Collected - Excise                                 |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift                        |
| Credit | 580600 | Tax Revenue Collected - Customs                                |
| Credit | 590000 | Other Revenue  |
| Credit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |

**C136** To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

**Comment:** USSGL TC C414 records the refund receivable. Reverse USSGL TC B234 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded.

**Reference:** For refunds receivable, see Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations  |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 465000 | Allotments - Expired Authority  |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |

**U.S. Standard General Ledger  
Account Transactions**

**C137** To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC B234 for direct appropriations.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 461000 | Allotments - Realized Resources      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                       |
| Debit  | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 131000 | Accounts Receivable                              |
| Credit | 729000 | Other Losses                                     |

**C138** To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

**Comment:** See USSGL TC C414 for the accrued receivable. Reverse USSGL TC B234 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 490200 | Delivered Orders - Obligations, Paid        |
| Credit | 461000 | Allotments - Realized Resources             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |

**C139** To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

**Comment:** Also post USSGL TC D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC B234.

**Reference:** Federal Employee Health Benefits/Leave Without Pay Status 2002

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 490200 | Delivered Orders - Obligations, Paid        |
| Credit | 461000 | Allotments - Realized Resources             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |

**U.S. Standard General Ledger  
Account Transactions**

**C140** To record the collection of receivables from federal sources.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425400 | Reimbursements Earned - Collected From Non-Federal Sources |
| Debit  | 427300 | Interest Collected From Treasury                           |
| Credit | 428300 | Interest Receivable From Treasury                          |
| Credit | 428700 | Other Federal Receivables                                  |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                     |
| Credit | 131000 | Accounts Receivable                            |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans                    |
| Credit | 134200 | Interest Receivable - Investments              |
| Credit | 134300 | Interest Receivable - Taxes                    |
| Credit | 134900 | Interest Receivable on Uninvested Funds        |

**C141** To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.

**Comment:** Also post USSGLs TC C142 and TC C143. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** General Fund Receipt Account Guidance: Custodial Statement Collections: Collection of Non-Exchange Revenue 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                                     |
| Credit | 531000 | Interest Revenue - Other                                       |
| Credit | 531100 | Interest Revenue - Investments                                 |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds           |
| Credit | 532000 | Penalties and Fines Revenue                                    |
| Credit | 532500 | Administrative Fees Revenue                                    |
| Credit | 560000 | Donated Revenue - Financial Resources                          |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified               |
| Credit | 580100 | Tax Revenue Collected - Individual                             |
| Credit | 580200 | Tax Revenue Collected - Corporate                              |
| Credit | 580300 | Tax Revenue Collected - Unemployment                           |
| Credit | 580400 | Tax Revenue Collected - Excise                                 |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift                        |
| Credit | 580600 | Tax Revenue Collected - Customs                                |
| Credit | 590000 | Other Revenue  |
| Credit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |

## U.S. Standard General Ledger

## Account Transactions

**C142** To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

**Comment:** To record revenue, see USSGL TC C141. To reduce the custodial liability for amounts transferred out, see USSGL TC A210.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 599000 | Collections for Others - Statement of Custodial Activity |
| Credit | 298000 | Custodial Liability                                      |

**C143** To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.

**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC D585; If a collection was not previously accrued, see USSGL TCs C141 or C147; See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                                   |
| Credit | 131000 | Accounts Receivable  |
| Credit | 132500 | Taxes Receivable   |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified               |
| Credit | 134100 | Interest Receivable - Loans                                  |
| Credit | 134200 | Interest Receivable - Investments                            |
| Credit | 134300 | Interest Receivable - Taxes                                  |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified    |
| Credit | 136300 | Penalties and Fines Receivable - Taxes                       |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified    |
| Credit | 137100 | Administrative Fees Receivable - Loans                       |
| Credit | 137300 | Administrative Fees Receivable - Taxes                       |
| Credit | 137400 | Criminal Restitution Receivable                              |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |

**C144** To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 111000 | Undeposited Collections   |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |

## U.S. Standard General Ledger

## Account Transactions

**C145** To record the collection of revenue or other financing sources that were not previously accrued into a General Fund Receipt Account. These collections are not reported on the Statement of Custodial Activity.

**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Exchange Revenue with Related Costs 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 510000 | Revenue From Goods Sold   |
| Credit | 520000 | Revenue From Services Provided  |
| Credit | 531000 | Interest Revenue - Other  |
| Credit | 531100 | Interest Revenue - Investments  |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds                                |
| Credit | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 532500 | Administrative Fees Revenue   |
| Credit | 579000 | Other Financing Sources   |
| Credit | 579500 | Seigniorage   |
| Credit | 590000 | Other Revenue   |

**C146** To record the collection of previously accrued receivables in a General Fund Receipt Account.

**Comment:** Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                                |
| Credit | 131000 | Accounts Receivable                                       |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified            |
| Credit | 134100 | Interest Receivable - Loans                               |
| Credit | 134200 | Interest Receivable - Investments                         |
| Credit | 134300 | Interest Receivable - Taxes                               |
| Credit | 134400 | Interest Receivable on Special Drawing Rights (SDR)       |
| Credit | 134900 | Interest Receivable on Uninvested Funds                   |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans                    |
| Credit | 136300 | Penalties and Fines Receivable - Taxes                    |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans                    |
| Credit | 137300 | Administrative Fees Receivable - Taxes                    |
| Credit | 137400 | Criminal Restitution Receivable                           |

**U.S. Standard General Ledger****Account Transactions**

- C147** To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC- A147

**Reference:** General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Exchange Revenue with Related Costs 2021

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                     |
|--------|--------|-------------------------------------|
| Debit  | 101000 | Fund Balance With Treasury          |
| Debit  | 721200 | Losses on Disposition of Borrowings |
| Credit | 135000 | Loans Receivable                    |

**U.S. Standard General Ledger  
Account Transactions**

**C150** To record the receipt of other cash and noncash monetary assets.

**Comment:** See USSGL TC C108.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 113500 | Funds Held Outside of Treasury - Non-Budgetary                                      |
| Debit  | 113510 | Restricted Cash Held Outside of Treasury - Non-Budgetary                            |
| Debit  | 119000 | Other Cash  |
| Debit  | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |
| Debit  | 119500 | Other Monetary Assets   |
| Debit  | 123500 | Foreign Currency Held Outside Of Treasury - Non-Budgetary                           |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations                             |

**C151** To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

**Reference:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**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 Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 135000 | Loans Receivable  |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

**C153** To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                        |
| Debit  | 721200 | Losses on Disposition of Borrowings               |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |

## U.S. Standard General Ledger

## Account Transactions

**C154** To record the collections of unaccrued interest on loans from non-federal sources.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 426300 | Actual Collections of Loan Interest              |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                           |
| Credit | 531000 | Interest Revenue - Other                             |
| Credit | 531100 | Interest Revenue - Investments                       |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |

**C155** To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.

**Comment:** See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                     |
| Credit | 577500 | Non-Budgetary Financing Sources Transferred In |

**C156** To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

**Comment:** For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC C418 and TC E205. For investments in non-federal securities, interest should be accrued with TC C417.

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 120500 | Foreign Currency Denominated Equivalent Assets            |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |

**U.S. Standard General Ledger  
Account Transactions**

**C158** To record cash donations collected in an expenditure account, as allowed by law.

**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority                             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                     |

**Proprietary Entry**

|        |        |                                       |
|--------|--------|---------------------------------------|
| Debit  | 101000 | Fund Balance With Treasury            |
| Credit | 560000 | Donated Revenue - Financial Resources |

**C159** To record an offset for amounts of recissions transferred to a miscellaneous receipt Treasury Appropriations Symbol (TAFS) to be returned to the General Fund of the U.S. Government.

**Comment:** See USSGL TC-F124 for the preclosing entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC-A209

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments   |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

**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:** Credit Reform Accounting: "Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 155100 | Foreclosed Property                            |
| Debit  | 721000 | Losses on Disposition of Assets - Other        |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans                    |
| Credit | 135000 | Loans Receivable                               |
| Credit | 711000 | Gains on Disposition of Assets - Other         |

## U.S. Standard General Ledger

## Account Transactions

**C162** To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

**Comment:** This transaction does not include bad debt.

**Reference:** Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs  
- Updated Fiscal Year 2017

**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:** Credit Reform Accounting: "Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 139900 | Allowance for Subsidy                          |
| Debit  | 155100 | Foreclosed Property                            |
| Credit | 101000 | Fund Balance With Treasury                     |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans                    |
| Credit | 135000 | Loans Receivable                               |
| Credit | 139900 | Allowance for Subsidy                          |

**C164** To record non-cash assets donated by the public.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                   |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit  | 152500 | Inventory - Raw Materials                                       |
| Debit  | 152700 | Inventory - Finished Goods                                      |
| Debit  | 157200 | Stockpile Materials Held for Sale                               |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                        |
| Debit  | 174000 | Other Structures and Facilities                                 |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                    |
| Credit | 561000 | Donated Revenue - Non-Financial Resources                       |

## U.S. Standard General Ledger

## Account Transactions

**C166** To record a monetary instrument, including undeposited seized cash.

**Comment:** When seized cash is deposited, see USSGL TC-D586.

**Reference:** FASAB SFFAS No. 3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 153100 | Seized Monetary Instruments                             |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

**C169** To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition.

**Comment:** When the cash deposit is confirmed and recorded to the CARS Account Statement, post TC C171 to reclassify to FBWT.

**Reference:** See OMB Circular No. A-136 for guidance on Undeposited Collections. See SFFAS 7, Par. 36a & 36c for exchange revenue recognition guidance on cash point-of-sale reimbursable activities.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 111000 | Undeposited Collections        |
| Credit | 510000 | Revenue From Goods Sold        |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 590000 | Other Revenue                  |

**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:** FASAB SFFAS No. 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 |

## U.S. Standard General Ledger

## Account Transactions

**C171** To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity's CARS Account Statement balance.

**Comment:** Also post TCs A120 & A123 if previously anticipated, or TC A702 if not previously anticipated. If cash deposit is not yet confirmed or not yet recorded to the CARS Account Statement, first record TC C169.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources |
| Debit  | 425400 | Reimbursements Earned - Collected From Non-Federal Sources                   |
| Credit | 421000 | Anticipated Reimbursements   |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 111000 | Undeposited Collections    |

**C172** To record a revenue for forfeited cash deposited to the forfeiture fund.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated.

**Reference:** 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 | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                     |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |

**C174** To record undeposited cash that was forfeited.

**Comment:** Reverse USSGL TC-C166.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 111000 | Undeposited Collections                        |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |

**U.S. Standard General Ledger  
Account Transactions**

**C176** To record cash deposited after forfeiture.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** 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 | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 111000 | Undeposited Collections    |

**C178** To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.

**Reference:** 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:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 135900 | Allowance for Loss on Loans Receivable                                  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 135000 | Loans Receivable  |

## U.S. Standard General Ledger

## Account Transactions

**C182** To record a collection of an advance for an unfilled customer order.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Record USSGL account 421000 if unfilled customer orders were previously anticipated. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 422200 | Unfilled Customer Orders With Advance    |
| Credit | 421000 | Anticipated Reimbursements               |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury             |
| Credit | 231000 | Liability for Advances and Prepayments |

**C185** To record the collection of FECA receivables by the Department of Labor.

**Comment:** While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources |
| Credit | 425100 | Reimbursements Earned - Receivable   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                         |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable |

**C186** To record the collection of receivables in the performing agency for reimbursable services.

**Comment:** While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** Economy Act Scenario 2022; Revolving Fun Scenario 2023; G-Invoicing Program Guide

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources |
| Credit | 425100 | Reimbursements Earned - Receivable   |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |

## U.S. Standard General Ledger

## Account Transactions

**C188** To record the collection of revenue into unavailable special fund receipt accounts.

**Comment:** See USSGL TCs A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

**Reference:** Appropriated Trust Non-Revolving or Special Fund Receipts Unavailable and Available 2019

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                           |
| Credit | 520000 | Revenue From Services Provided                       |
| Credit | 531000 | Interest Revenue - Other                             |
| Credit | 531100 | Interest Revenue - Investments                       |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue                          |
| Credit | 532500 | Administrative Fees Revenue                          |
| Credit | 590000 | Other Revenue  |

**C189** To record the financing sources transferred into an unavailable clearing, general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

**Comment:** Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity.

**Reference:** USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Exchange

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 599700 | Financing Sources Transferred In From Custodial Statement Collections |

**C190** To record in trust fund payments received from a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for non-exchange expenditure transfers-in. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 101000 | Fund Balance With Treasury     |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 540000 | Funded Benefit Program Revenue |

## U.S. Standard General Ledger

## Account Transactions

**C192** To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**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.

**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:** Capital Transfers 2013

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Credit | 192500 | Capital Transfers Receivable   |
| Credit | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers |

**C200** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    |

## U.S. Standard General Ledger

## Account Transactions

**C202** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                       |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                 |

**C204** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427300 | Interest Collected From Treasury             |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority          |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act                  |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                       |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          |

**U.S. Standard General Ledger****Account Transactions**

**C205** To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 405000 | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts |
| Credit | 424000 | Appropriations Reduced by Offsetting Collections or Receipts - Collected       |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**C400 - C599 Collections and Receivables - Receivables/Accrued Revenue**

**C402** To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund Receipt Account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2019

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 131000 | Accounts Receivable                                       |
| Debit  | 132500 | Taxes Receivable  |
| Debit  | 134000 | Interest Receivable - Not Otherwise Classified            |
| Debit  | 134100 | Interest Receivable - Loans                               |
| Debit  | 134200 | Interest Receivable - Investments                         |
| Debit  | 134300 | Interest Receivable - Taxes                               |
| Debit  | 134900 | Interest Receivable on Uninvested Funds                   |
| Debit  | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit  | 136100 | Penalties and Fines Receivable - Loans                    |
| Debit  | 136300 | Penalties and Fines Receivable - Taxes                    |
| Debit  | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit  | 137100 | Administrative Fees Receivable - Loans                    |
| Debit  | 137300 | Administrative Fees Receivable - Taxes                    |
| Debit  | 137400 | Criminal Restitution Receivable                           |
| Credit | 531000 | Interest Revenue - Other                                  |
| Credit | 531100 | Interest Revenue - Investments                            |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds      |
| Credit | 532000 | Penalties and Fines Revenue                               |
| Credit | 532500 | Administrative Fees Revenue                               |
| Credit | 560000 | Donated Revenue - Financial Resources                     |
| Credit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Credit | 582100 | Tax Revenue Accrual Adjustment - Individual               |
| Credit | 582200 | Tax Revenue Accrual Adjustment - Corporate                |
| Credit | 582300 | Tax Revenue Accrual Adjustment - Unemployment             |
| Credit | 582400 | Tax Revenue Accrual Adjustment - Excise                   |
| Credit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift          |
| Credit | 582600 | Tax Revenue Accrual Adjustment - Customs                  |
| Credit | 590000 | Other Revenue   |

**U.S. Standard General Ledger  
Account Transactions**

**C403** To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405.

**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.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund 2018

**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:** General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Receivables from Canceled Authority 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position     |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

## U.S. Standard General Ledger

## Account Transactions

**C406** To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 131000 | Accounts Receivable        |
| Credit | 101000 | Fund Balance With Treasury |

**C408** To record in the financing fund the disbursement of direct loans.

**Comment:** Also post USSGL TC-B234 if funded by a direct appropriation.

**Reference:** Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

**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:** Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                             |
|--------|--------|-----------------------------|
| Debit  | 135000 | Loans Receivable            |
| Credit | 134100 | Interest Receivable - Loans |

**C412** To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 428500 | Receivable From the Liquidating Fund         |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

|        |        |                          |
|--------|--------|--------------------------|
| Debit  | 131000 | Accounts Receivable      |
| Credit | 139900 | Allowance for Subsidy    |
| Credit | 218000 | Loan Guarantee Liability |

## U.S. Standard General Ledger

## Account Transactions

- C413** To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427500 | Actual Collections From Liquidating Fund     |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 428500 | Receivable From the Liquidating Fund         |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |
| Credit | 139900 | Allowance for Subsidy      |
| Credit | 218000 | Loan Guarantee Liability   |

- C414** To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 131000 | Accounts Receivable   |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                               |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve                                     |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 181000 | Assets Under Capital Lease  |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development                                    |
| Credit | 184000 | Other Natural Resources   |
| Credit | 189000 | Other General Property, Plant, and Equipment                            |
| Credit | 199000 | Other Assets  |
| Credit | 650000 | Cost of Goods Sold  |
| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources                        |
| Credit | 690000 | Non-Production Costs  |

## U.S. Standard General Ledger

## Account Transactions

**C415** To record a receivable for new IMF Quota Payments under Credit Reform.

**Comment:** For the Department of Treasury use only.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 428700 | Other Federal Receivables                    |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable                          |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**C416** To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 428300 | Interest Receivable From Treasury            |
| Debit  | 428700 | Other Federal Receivables                    |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 131000 | Accounts Receivable                                       |
| Debit  | 132000 | Funded Employment Benefit Contributions Receivable        |
| Debit  | 134000 | Interest Receivable - Not Otherwise Classified            |
| Debit  | 134100 | Interest Receivable - Loans                               |
| Debit  | 134200 | Interest Receivable - Investments                         |
| Debit  | 134300 | Interest Receivable - Taxes                               |
| Debit  | 134900 | Interest Receivable on Uninvested Funds                   |
| Debit  | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit  | 136100 | Penalties and Fines Receivable - Loans                    |
| Debit  | 136300 | Penalties and Fines Receivable - Taxes                    |
| Debit  | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit  | 137100 | Administrative Fees Receivable - Loans                    |
| Debit  | 137300 | Administrative Fees Receivable - Taxes                    |
| Credit | 531000 | Interest Revenue - Other                                  |
| Credit | 531100 | Interest Revenue - Investments                            |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds      |
| Credit | 532000 | Penalties and Fines Revenue                               |
| Credit | 532500 | Administrative Fees Revenue                               |
| Credit | 540000 | Funded Benefit Program Revenue                            |
| Credit | 590000 | Other Revenue   |

**C417** To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

**Comment:** This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 134200 | Interest Receivable - Investments                                     |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |

## U.S. Standard General Ledger

## Account Transactions

- C418** To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** For federal securities held by nonfiduciary deposit funds also record TC E205.

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|       |        |  |
|-------|--------|--|
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |
|-------|--------|--|

|        |        |   |
|--------|--------|---|
| Credit | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
|--------|--------|---|

**Proprietary Entry**

|       |        |                                   |
|-------|--------|-----------------------------------|
| Debit | 134200 | Interest Receivable - Investments |
|-------|--------|-----------------------------------|

|        |        |                                |
|--------|--------|--------------------------------|
| Credit | 167200 | Premium on Foreign Investments |
|--------|--------|--------------------------------|

|        |        |                                |
|--------|--------|--------------------------------|
| Credit | 531100 | Interest Revenue - Investments |
|--------|--------|--------------------------------|

## U.S. Standard General Ledger

## Account Transactions

**C420** To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For receivables reported for non-federal custodial collections, also post USSGL TC C404. For federal and non-federal receivables reported in a General Fund Receipt Account, also post USSGL TC C405. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Per OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable  |
| Debit  | 132000 | Funded Employment Benefit Contributions Receivable           |
| Debit  | 134000 | Interest Receivable - Not Otherwise Classified               |
| Debit  | 134100 | Interest Receivable - Loans                                  |
| Debit  | 134200 | Interest Receivable - Investments                            |
| Debit  | 134300 | Interest Receivable - Taxes                                  |
| Debit  | 134900 | Interest Receivable on Uninvested Funds                      |
| Debit  | 136000 | Penalties and Fines Receivable - Not Otherwise Classified    |
| Debit  | 136100 | Penalties and Fines Receivable - Loans                       |
| Debit  | 136300 | Penalties and Fines Receivable - Taxes                       |
| Debit  | 137000 | Administrative Fees Receivable - Not Otherwise Classified    |
| Debit  | 137100 | Administrative Fees Receivable - Loans                       |
| Debit  | 137300 | Administrative Fees Receivable - Taxes                       |
| Debit  | 137400 | Criminal Restitution Receivable                              |
| Debit  | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Debit  | 138400 | Interest Receivable - Foreign Currency Denominated Assets    |
| Credit | 510000 | Revenue From Goods Sold                                      |
| Credit | 520000 | Revenue From Services Provided                               |
| Credit | 531000 | Interest Revenue - Other                                     |
| Credit | 531100 | Interest Revenue - Investments                               |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds         |
| Credit | 532000 | Penalties and Fines Revenue                                  |
| Credit | 532500 | Administrative Fees Revenue                                  |
| Credit | 540000 | Funded Benefit Program Revenue                               |
| Credit | 550000 | Insurance and Guarantee Premium Revenue                      |
| Credit | 560000 | Donated Revenue - Financial Resources                        |
| Credit | 577500 | Non-Budgetary Financing Sources Transferred In               |
| Credit | 590000 | Other Revenue  |
| Credit | 593000 | Lessor Lease Revenue   |

## U.S. Standard General Ledger

## Account Transactions

**C421** To accrue unfunded FECA revenue from a federal source by the Department of Labor.

**Reference:** Updates to Federal Employees' Compensation Act (Workers' Compensation) 2013

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 132100 | Unfunded FECA Benefit Contributions Receivable |
| Credit | 540500 | Unfunded FECA Benefit Revenue                  |

**C422** To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.

**Reference:** Unavailable Special Fund Receipt Account Transfers 2000

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 131000 | Accounts Receivable                                       |
| Debit  | 132000 | Funded Employment Benefit Contributions Receivable        |
| Debit  | 132500 | Taxes Receivable  |
| Debit  | 134000 | Interest Receivable - Not Otherwise Classified            |
| Debit  | 134100 | Interest Receivable - Loans                               |
| Debit  | 134200 | Interest Receivable - Investments                         |
| Debit  | 134300 | Interest Receivable - Taxes                               |
| Debit  | 134900 | Interest Receivable on Uninvested Funds                   |
| Debit  | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit  | 136100 | Penalties and Fines Receivable - Loans                    |
| Debit  | 136300 | Penalties and Fines Receivable - Taxes                    |
| Debit  | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit  | 137100 | Administrative Fees Receivable - Loans                    |
| Debit  | 137300 | Administrative Fees Receivable - Taxes                    |
| Debit  | 137400 | Criminal Restitution Receivable                           |
| Credit | 520000 | Revenue From Services Provided                            |
| Credit | 531000 | Interest Revenue - Other                                  |
| Credit | 531100 | Interest Revenue - Investments                            |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds      |
| Credit | 532000 | Penalties and Fines Revenue                               |
| Credit | 532500 | Administrative Fees Revenue                               |
| Credit | 540000 | Funded Benefit Program Revenue                            |
| Credit | 550000 | Insurance and Guarantee Premium Revenue                   |
| Credit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Credit | 582100 | Tax Revenue Accrual Adjustment - Individual               |
| Credit | 582200 | Tax Revenue Accrual Adjustment - Corporate                |
| Credit | 582300 | Tax Revenue Accrual Adjustment - Unemployment             |
| Credit | 582400 | Tax Revenue Accrual Adjustment - Excise                   |
| Credit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift          |
| Credit | 582600 | Tax Revenue Accrual Adjustment - Customs                  |
| Credit | 590000 | Other Revenue   |

**U.S. Standard General Ledger  
Account Transactions**

**C423** To record accrual of interest receivable on non-federal securities with a bond discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 131000 | Accounts Receivable   |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |

**C426** To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 232000 | Other Deferred Revenue         |
| Credit | 510000 | Revenue From Goods Sold        |
| Credit | 520000 | Revenue From Services Provided |

## U.S. Standard General Ledger

## Account Transactions

- C427** To record loans receivable to be collected from a non-federal source by another federal entity and transferred to the recipient entity as a custodial collection. Do not consider a budgetary resource until transferred from the collecting entity.

**Comment:** Applicable to activity for guaranteed loans only. Also post USSGL TC-C133

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 571400 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets |
|        |        | Receivable - Contra Account                                       |
| Credit | 218000 | Loan Guarantee Liability  |

- C428** To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable                    |
| Debit  | 134100 | Interest Receivable - Loans            |
| Debit  | 135000 | Loans Receivable                       |
| Debit  | 137100 | Administrative Fees Receivable - Loans |
| Credit | 139900 | Allowance for Subsidy                  |
| Credit | 218000 | Loan Guarantee Liability               |

- C429** To record the reversal of the accrual of the custodial receivable upon receipt of the funds from the collecting entity.

**Comment:** Applicable to activity for guaranteed loans. Also post reversal of USSGL TC-C133

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 599900 | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account |
| Credit | 571400 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account           |

## U.S. Standard General Ledger

## Account Transactions

**C430** To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** FASAB SFFAS No. 3, Accounting for Inventory and Related Property

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 425100 | Reimbursements Earned - Receivable       |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

|        |        |                           |
|--------|--------|---------------------------|
| Debit  | 131000 | Accounts Receivable       |
| Debit  | 152300 | Inventory Held for Repair |
| Credit | 152900 | Inventory - Allowance     |
| Credit | 510000 | Revenue From Goods Sold   |
| Credit | 579000 | Other Financing Sources   |

**C431** To record the issuance of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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.

**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 |

## U.S. Standard General Ledger

## Account Transactions

- 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:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**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 |

## U.S. Standard General Ledger

## Account Transactions

- 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.

**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:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**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    |

## U.S. Standard General Ledger

## Account Transactions

- C452** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143. Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 461000 | Allotments - Realized Resources   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 101000 | Fund Balance With Treasury        |
| Credit | 134200 | Interest Receivable - Investments |

- C453** To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post USSGL TCs A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 427300 | Interest Collected From Treasury                                |
| Credit | 407000 | Anticipated Collections From Federal Sources                    |
| Credit | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable |
| Credit | 445000 | Unapportioned - Unexpired Authority                             |
| Credit | 461000 | Allotments - Realized Resources                                 |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                     |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 101000 | Fund Balance With Treasury        |
| Credit | 134200 | Interest Receivable - Investments |

- C454** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 101000 | Fund Balance With Treasury        |
| Credit | 134200 | Interest Receivable - Investments |

## U.S. Standard General Ledger

## Account Transactions

- 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. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                                 |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury        |

- C457** To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post reversal of USSGL TCs A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000, and post USSGL TC A123. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 407000 | Anticipated Collections From Federal Sources                    |
| Debit  | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable |
| Debit  | 445000 | Unapportioned - Unexpired Authority                             |
| Debit  | 461000 | Allotments - Realized Resources                                 |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                     |
| Credit | 427300 | Interest Collected From Treasury                                |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury        |

## U.S. Standard General Ledger

## Account Transactions

**C458** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also post reversal of USSGL TC B143. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury        |

**C460** To record a Lessor's recognition of earned revenue from the measurement of the lease receivable for the reporting period, per SFFAS 60, Par. 26.

**Reference:** "SFFAS 54 Lease Guidance 2024"; SFFAS 60 "Omnibus Amendments: "Leases-Related Topics", Paragraph 26.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 233000 | Unearned Lessor Revenue                 |
| Credit | 593300 | Amortization of Unearned Lessor Revenue |

**C600 - C799 Collections and Receivables - Asset Sale and Disposition (Gains and Losses)**

**C600** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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    |

## U.S. Standard General Ledger

## Account Transactions

**C601** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  |

**Proprietary Entry**

|        |        |                                   |
|--------|--------|-----------------------------------|
| Debit  | 120900 | Uninvested Foreign Currency       |
| Debit  | 167100 | Discount on Foreign Investments   |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments               |

## U.S. Standard General Ledger

## Account Transactions

**C602** To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. Also post USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C603 or TC C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** Investments Not Held to Maturity 2002

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Debit  | 427300 | Interest Collected From Treasury  |
| Credit | 407000 | Anticipated Collections From Federal Sources                                |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 451000 | Apportionments  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 711100 | Gains on Disposition of Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C603** To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments   |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                       |
| Credit | 531100 | Interest Revenue - Investments  |

## U.S. Standard General Ledger

## Account Transactions

**C604** To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

**Comment:** Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, and TC C140 to record the collection of interest received on the sale. See USSGL TC C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Investments Not Held to Maturity 2002

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 407000 | Anticipated Collections From Federal Sources                                |
| Debit  | 412000 | Anticipated Indefinite Appropriations                                       |
| Debit  | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 451000 | Apportionments  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                                 |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 427300 | Interest Collected From Treasury  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |

## U.S. Standard General Ledger

## Account Transactions

**C605** To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                       |
| Debit  | 531100 | Interest Revenue - Investments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C606** To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

**Reference:** Investments Not Held to Maturity 2002

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Debit  | 427300 | Interest Collected From Treasury  |
| Credit | 407000 | Anticipated Collections From Federal Sources                                |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 451000 | Apportionments  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 711100 | Gains on Disposition of Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C607** To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments   |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                       |
| Credit | 531100 | Interest Revenue - Investments  |

## U.S. Standard General Ledger

## Account Transactions

**C608** To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** Investments Not Held to Maturity 2002

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Debit  | 427300 | Interest Collected From Treasury  |
| Credit | 407000 | Anticipated Collections From Federal Sources                                |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 451000 | Apportionments  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 711100 | Gains on Disposition of Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C609** To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources                |
| Credit | 445000 | Unapportioned - Unexpired Authority                             |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 721000 | Losses on Disposition of Assets - Other   |
| Credit | 165000 | Preferred Stock in Federal Government Sponsored Enterprise                            |
| Credit | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise |
| Credit | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise                      |
| Credit | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise  |
| Credit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise                          |

**C610** To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.

**Reference:** See 41 CFR Chapter 101, "Federal Property Management Regulations" and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9. Also see "Disposition of Personal Property 1998"; "General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Proceeds from Disposition of Personal Property 2021"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 131000 | Accounts Receivable  |
| Debit  | 175900 | Accumulated Depreciation on Equipment                                    |
| Debit  | 181900 | Accumulated Depreciation on Assets Under Capital Lease                   |
| Debit  | 182900 | Accumulated Amortization on Leasehold Improvements                       |
| Debit  | 183900 | Accumulated Amortization on Internal-Use Software                        |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                  |
| Credit | 175000 | Equipment  |
| Credit | 181000 | Assets Under Capital Lease   |
| Credit | 182000 | Leasehold Improvements   |
| Credit | 183000 | Internal-Use Software  |
| Credit | 183200 | Internal-Use Software in Development                                     |
| Credit | 189000 | Other General Property, Plant, and Equipment                             |
| Credit | 711000 | Gains on Disposition of Assets - Other                                   |

## U.S. Standard General Ledger

## Account Transactions

**C611** To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Debit  | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                       |
| Debit  | 531100 | Interest Revenue - Investments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments   |

**C612** To record the loss (or gain) from sale of foreclosed property without recourse.

**Comment:** Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources    |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Debit  | 139900 | Allowance for Subsidy      |
| Credit | 155100 | Foreclosed Property        |

## U.S. Standard General Ledger

## Account Transactions

**C613** To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

**Reference:** FASAB TR No. 14 "Accounting for the Disposal of General Property, Plant and Equipment", SFFAS No. 44, "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use", and SFFAS No. 54, "Leases" Par. 53.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations            |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities                     |
| Debit  | 175900 | Accumulated Depreciation on Equipment   |
| Debit  | 182900 | Accumulated Amortization on Leasehold Improvements                              |
| Debit  | 183900 | Accumulated Amortization on Internal-Use Software                               |
| Debit  | 184900 | Allowance for Depletion   |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment        |
| Debit  | 195900 | Accumulated Amortization on Lessee Lease Assets                                 |
| Debit  | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed |
| Debit  | 729000 | Other Losses  |
| Debit  | 729200 | Other Losses From Impairment of Assets  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations  |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development  |
| Credit | 184000 | Other Natural Resources   |
| Credit | 189000 | Other General Property, Plant, and Equipment                                    |
| Credit | 195000 | Lessee Right-To-Use Lease Asset   |
| Credit | 719000 | Other Gains   |

**C614** To record the gain on property sold with recourse.

**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources    |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid              |

**Proprietary Entry**

|        |        |                             |
|--------|--------|-----------------------------|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable            |
| Credit | 155100 | Foreclosed Property         |
| Credit | 211000 | Accounts Payable            |

## U.S. Standard General Ledger

## Account Transactions

**C615** To record the disposition of general property, plant and equipment that was permanently removed.

**Reference:** FASAB Technical Release 14: Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 721000 | Losses on Disposition of Assets - Other   |
| Credit | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed |
| Credit | 711000 | Gains on Disposition of Assets - Other  |

**C616** To record the loss on loan receivable from the borrower on a sale with recourse.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources    |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Debit  | 135000 | Loans Receivable           |
| Credit | 155100 | Foreclosed Property        |

## U.S. Standard General Ledger

## Account Transactions

**C618** To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Debit  | 427300 | Interest Collected From Treasury  |
| Credit | 407000 | Anticipated Collections From Federal Sources                                |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 451000 | Apportionments  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                 |
| Debit  | 721100 | Losses on Disposition of Investments   |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service              |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Credit | 711100 | Gains on Disposition of Investments  |

**C619** To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 531100 | Interest Revenue - Investments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                       |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C621** To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments   |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                       |
| Credit | 531100 | Interest Revenue - Investments  |

**C622** To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                             |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                          |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 169000 | Other Non-Federal Investments   |
| Credit | 711100 | Gains on Disposition of Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C624** To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                          |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                              |
| Credit | 169000 | Other Non-Federal Investments   |
| Credit | 531100 | Interest Revenue - Investments  |
| Credit | 711100 | Gains on Disposition of Investments   |

**C626** To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** Disposition of Personal Property 1998

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources                |
| Credit | 445000 | Unapportioned - Unexpired Authority                             |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable                        |
| Credit | 711000 | Gains on Disposition of Assets - Other                                 |

## U.S. Standard General Ledger

## Account Transactions

**C628** To record cash collected from a loss or a gain from the sale of foreclosed property.

**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale. Also post USSGL TC A123 if authority was previously anticipated.

**Reference:** Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury              |
| Debit  | 721000 | Losses on Disposition of Assets - Other |
| Credit | 155100 | Foreclosed Property                     |
| Credit | 711000 | Gains on Disposition of Assets - Other  |

**C630** To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority                             |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury              |
| Debit  | 650000 | Cost of Goods Sold                      |
| Debit  | 721000 | Losses on Disposition of Assets - Other |
| Credit | 157200 | Stockpile Materials Held for Sale       |
| Credit | 590000 | Other Revenue                           |
| Credit | 711000 | Gains on Disposition of Assets - Other  |

**C636** To record the collection of sale proceeds from forfeited personal property sold.

**Comment:** Reverse USSGL TC-B432. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** For seized assets, see 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 | 412000 | Anticipated Indefinite Appropriations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury                   |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property |

**U.S. Standard General Ledger  
Account Transactions**

**C638** To record the sale of forfeited property.

**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 101000 | Fund Balance With Treasury       |
| Credit | 154100 | Forfeited Property Held for Sale |

**C640** To record the proceeds from commodities sold.

**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** FASAB SFFAS No. 3, Accounting for Inventory and Related Property

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources                |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                     |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 510000 | Revenue From Goods Sold    |

**C642** To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 156900 | Commodities - Allowance   |
| Debit  | 650000 | Cost of Goods Sold  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |

## U.S. Standard General Ledger

## Account Transactions

**C644** To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** Any difference between the asset's respective carrying amount and sale price should be recognized as a loss/gain on disposition. 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 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable   |
| Credit | 151600 | Operating Materials and Supplies in Development                          |
| Credit | 152100 | Inventory Purchased for Resale   |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable                          |
| Credit | 152500 | Inventory - Raw Materials  |
| Credit | 152600 | Inventory - Work-in-Process  |
| Credit | 152700 | Inventory - Finished Goods   |
| Credit | 154100 | Forfeited Property Held for Sale   |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs  |
| Credit | 159100 | Other Related Property   |
| Credit | 171100 | Land and Land Rights   |
| Credit | 171200 | Improvements to Land   |
| Credit | 172000 | Construction-in-Progress   |
| Credit | 173000 | Buildings, Improvements, and Renovations                                 |
| Credit | 174000 | Other Structures and Facilities  |
| Credit | 181000 | Assets Under Capital Lease   |
| Credit | 182000 | Leasehold Improvements   |
| Credit | 189000 | Other General Property, Plant, and Equipment                             |
| Credit | 510000 | Revenue From Goods Sold  |
| Credit | 711000 | Gains on Disposition of Assets - Other                                   |

## U.S. Standard General Ledger

## Account Transactions

**C646** To record the sale or disposition of assets other than personal properties and investments.

**Comment:** If a receivable had been previously established, see USSGL TC-C647. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 426600 | Other Actual Business-Type Collections From Non-Federal Sources  |
| Debit  | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources                 |
| Credit | 407000 | Anticipated Collections From Federal Sources                     |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 151900 | Operating Materials and Supplies - Allowance                            |
| Debit  | 152900 | Inventory - Allowance   |
| Debit  | 154900 | Forfeited Property - Allowance  |
| Debit  | 156900 | Commodities - Allowance   |
| Debit  | 159900 | Other Related Property - Allowance                                      |
| Debit  | 171900 | Accumulated Depreciation on Improvements to Land                        |
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations    |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities             |
| Debit  | 650000 | Cost of Goods Sold  |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                 |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 154100 | Forfeited Property Held for Sale  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 510000 | Revenue From Goods Sold   |
| Credit | 711000 | Gains on Disposition of Assets - Other                                  |

**C647** To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.

**Comment:** See USSGL TC C648 for the establishment of the receivable.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources |
| Credit | 428700 | Other Federal Receivables  |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable        |

## U.S. Standard General Ledger

## Account Transactions

**C648** To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For the liquidation of the receivable, see USSGL TC C647. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 428700 | Other Federal Receivables                    |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable  |
| Debit  | 151900 | Operating Materials and Supplies - Allowance                             |
| Debit  | 152900 | Inventory - Allowance  |
| Debit  | 154900 | Forfeited Property - Allowance   |
| Debit  | 156900 | Commodities - Allowance  |
| Debit  | 159900 | Other Related Property - Allowance                                       |
| Debit  | 171900 | Accumulated Depreciation on Improvements to Land                         |
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations     |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities              |
| Debit  | 181900 | Accumulated Depreciation on Assets Under Capital Lease                   |
| Debit  | 182900 | Accumulated Amortization on Leasehold Improvements                       |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit  | 650000 | Cost of Goods Sold   |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                            |
| Credit | 151600 | Operating Materials and Supplies in Development                          |
| Credit | 152100 | Inventory Purchased for Resale   |
| Credit | 152500 | Inventory - Raw Materials  |
| Credit | 152600 | Inventory - Work-in-Process  |
| Credit | 152700 | Inventory - Finished Goods   |
| Credit | 154100 | Forfeited Property Held for Sale   |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs  |
| Credit | 159100 | Other Related Property   |
| Credit | 171100 | Land and Land Rights   |
| Credit | 171200 | Improvements to Land   |
| Credit | 172000 | Construction-in-Progress   |
| Credit | 173000 | Buildings, Improvements, and Renovations                                 |
| Credit | 174000 | Other Structures and Facilities  |
| Credit | 181000 | Assets Under Capital Lease   |
| Credit | 182000 | Leasehold Improvements   |
| Credit | 189000 | Other General Property, Plant, and Equipment                             |
| Credit | 510000 | Revenue From Goods Sold  |
| Credit | 711000 | Gains on Disposition of Assets - Other                                   |

## U.S. Standard General Ledger

## Account Transactions

**C650** To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** Transfer of Spending Authority from Offsetting Collection with Obligations 2004

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 428700 | Other Federal Receivables                    |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 131000 | Accounts Receivable            |
| Credit | 510000 | Revenue From Goods Sold        |
| Credit | 520000 | Revenue From Services Provided |

**C702** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 427300 | Interest Collected From Treasury            |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 451000 | Apportionments                              |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                       |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                 |
| Credit | 711100 | Gains on Disposition of Investments   |

## U.S. Standard General Ledger

## Account Transactions

**C704** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 407000 | Anticipated Collections From Federal Sources |
| Debit  | 445000 | Unapportioned - Unexpired Authority          |
| Debit  | 451000 | Apportionments                               |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 427300 | Interest Collected From Treasury             |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                       |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                 |

**C706** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427300 | Interest Collected From Treasury             |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned - Unexpired Authority          |
| Credit | 451000 | Apportionments                               |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act                  |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                       |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          |
| Credit | 711100 | Gains on Disposition of Investments   |

**U.S. Standard General Ledger  
Account Transactions**

**C708** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 407000 | Anticipated Collections From Federal Sources |
| Debit  | 445000 | Unapportioned - Unexpired Authority          |
| Debit  | 451000 | Apportionments                               |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 427300 | Interest Collected From Treasury             |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Debit  | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act                  |
| Debit  | 721100 | Losses on Disposition of Investments  |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                       |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          |

**C731** To record a lessee's full or partial lease termination by reducing the carrying values of the right-to-use lease asset/lease liability and recognizing a respective gain/loss for any differences.

**Comment:** If the lease termination is a result of the lessee purchasing the underlying asset from the lessor, the lease asset should instead be reclassified to the appropriate PP&E SGL.

**Reference:** Please refer to definition/scope of lease terminations and the appropriate accounting guidance within SFFAS 54, Pars. 80-83.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 195900 | Accumulated Amortization on Lessee Lease Assets |
| Debit  | 293000 | Lessee Lease Liability                          |
| Debit  | 293010 | Unfunded Lessee Lease Liability                 |
| Debit  | 721000 | Losses on Disposition of Assets - Other         |
| Credit | 195000 | Lessee Right-To-Use Lease Asset                 |
| Credit | 711000 | Gains on Disposition of Assets - Other          |

## U.S. Standard General Ledger

## Account Transactions

**C732** To record a lessee's lease modification, when an amendment resulting in the modification is NOT reported as a separate lease, by remeasuring the lease liability and adjusting the lease asset. If the change reduces the carrying value of the lease asset to zero, any remaining amount should be reported as a gain.

**Comment:** If the amendment resulting in the modification is required to be reported as a separate lease, do not record this entry; See SFFAS 54, Par. 84.

**Reference:** Please refer to definition/scope of lease modifications and the appropriate accounting guidance within SFFAS 54, Par. 80 & Pars. 84-86.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 195900 | Accumulated Amortization on Lessee Lease Assets |
| Debit  | 293000 | Lessee Lease Liability                          |
| Debit  | 293010 | Unfunded Lessee Lease Liability                 |
| Credit | 195000 | Lessee Right-To-Use Lease Asset                 |
| Credit | 719000 | Other Gains                                     |

**C733** To record a lessor's full or partial lease termination by reducing the carrying values of the lease receivable and unearned revenue, and recognizing a respective gain/loss for any differences.

**Comment:** If the lease termination is a result of the lessee purchasing the underlying asset from the lessor, the carrying value of the underlying asset should also be derecognized and included in the calculation of any gain/loss.

**Reference:** Please refer to definition/scope of lease terminations and the appropriate accounting guidance within SFFAS 54, Pars. 80-83.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 193900 | Allowance for Loss on Lease Receivable  |
| Debit  | 233000 | Unearned Lessor Revenue                 |
| Debit  | 721000 | Losses on Disposition of Assets - Other |
| Credit | 193000 | Lessor Lease Receivable                 |
| Credit | 593900 | Contra Revenue for Lessor Lease Revenue |
| Credit | 711000 | Gains on Disposition of Assets - Other  |

## U.S. Standard General Ledger

## Account Transactions

**C750** To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary                                       |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |

**C751** To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary                                       |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |

## U.S. Standard General Ledger

## Account Transactions

**C752** To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary                                       |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 711100 | Gains on Disposition of Investments  |

**C753** To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 equal to the par value. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources              |
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary                                       |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 711100 | Gains on Disposition of Investments  |

## U.S. Standard General Ledger

## Account Transactions

**C754** To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment                                 |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary                                       |
| Debit  | 721100 | Losses on Disposition of Investments   |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |

**C755** To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 113000 | Funds Held Outside of Treasury - Budgetary                                       |
| Debit  | 721100 | Losses on Disposition of Investments   |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |

## U.S. Standard General Ledger

## Account Transactions

**C780** To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                            |
| Credit | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 101000 | Fund Balance With Treasury  |

**C784** To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 427300 | Interest Collected From Treasury   |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 531100 | Interest Revenue - Investments   |

**U.S. Standard General Ledger  
Account Transactions**

**D100 - D299 Adjustments/Write-offs/Reclassification - Upward and Downward Adjustments**

**D102** To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

**Reference:** Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 465000 | Allotments - Expired Authority   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 211000 | Accounts Payable  |
| Debit  | 213000 | Contract Holdbacks  |
| Debit  | 214000 | Accrued Interest Payable - Not Otherwise Classified                     |
| Debit  | 214100 | Accrued Interest Payable - Loans  |
| Debit  | 214200 | Accrued Interest Payable - Debt   |
| Debit  | 216000 | Entitlement Benefits Due and Payable                                    |
| Debit  | 219000 | Other Liabilities With Related Budgetary Obligations                    |
| Debit  | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported    |
| Debit  | 221000 | Accrued Funded Payroll and Leave  |
| Debit  | 221100 | Withholdings Payable  |
| Debit  | 221300 | Employer Contributions and Payroll Taxes Payable                        |
| Debit  | 221500 | Other Post Employment Benefits Due and Payable                          |
| Debit  | 221600 | Pension Benefits Due and Payable to Beneficiaries                       |
| Debit  | 221700 | Benefit Premiums Payable to Carriers                                    |
| Debit  | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries                |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                               |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve                                     |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development                                    |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 184000 | Other Natural Resources                      |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets                                 |
| Credit | 610000 | Operating Expenses/Program Costs             |
| Credit | 640000 | Benefit Expense                              |
| Credit | 650000 | Cost of Goods Sold                           |
| Credit | 690000 | Non-Production Costs                         |

**D103** To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

**Comment:** USSGL transactions that reference this transaction: D102, D110, D120, D134, D618. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 465000 | Allotments - Expired Authority           |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

None

**D104** To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.

**Comment:** While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority      |
| Debit  | 451000 | Apportionments                           |
| Debit  | 461000 | Allotments - Realized Resources          |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

None

**D105** To record the reinstatement of a prior-year unpaid undelivered order where a collection of a refund (i.e., prepayment) results in a downward adjustment of a prior-year paid obligation.

**Comment:** USSGL TC C130 must be recorded prior to recording this TC. USSGL account 480110 is applicable to only budget object class 41.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                 |
| Debit  | 465000 | Allotments - Expired Authority                      |
| Credit | 480110 | Reinstated Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**D106** To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority  |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152600 | Inventory - Work-in-Process   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 640000 | Benefit Expense   |
| Debit  | 650000 | Cost of Goods Sold  |
| Debit  | 690000 | Non-Production Costs  |
| Credit | 211000 | Accounts Payable  |
| Credit | 213000 | Contract Holdbacks  |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified                     |
| Credit | 214100 | Accrued Interest Payable - Loans  |
| Credit | 214200 | Accrued Interest Payable - Debt   |
| Credit | 216000 | Entitlement Benefits Due and Payable                                    |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations                    |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported    |
| Credit | 221000 | Accrued Funded Payroll and Leave  |
| Credit | 221100 | Withholdings Payable  |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable         |
| Credit | 221500 | Other Post Employment Benefits Due and Payable           |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries        |
| Credit | 221700 | Benefit Premiums Payable to Carriers                     |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |

## U.S. Standard General Ledger

## Account Transactions

**D107** To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. If funds are exempt from apportionment, debit USSGL account 462000. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                             |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment                         |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment                        |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152600 | Inventory - Work-in-Process   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 640000 | Benefit Expense   |
| Debit  | 650000 | Cost of Goods Sold  |
| Debit  | 690000 | Non-Production Costs  |
| Credit | 211000 | Accounts Payable  |
| Credit | 213000 | Contract Holdbacks  |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified                     |
| Credit | 214100 | Accrued Interest Payable - Loans  |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 214200 | Accrued Interest Payable - Debt                                      |
| Credit | 216000 | Entitlement Benefits Due and Payable                                 |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations                 |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave                                     |
| Credit | 221100 | Withholdings Payable   |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable                     |
| Credit | 221500 | Other Post Employment Benefits Due and Payable                       |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries                    |
| Credit | 221700 | Benefit Premiums Payable to Carriers                                 |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries             |

## U.S. Standard General Ledger

## Account Transactions

**D108** To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TC B234 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations  |
| Credit | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 465000 | Allotments - Expired Authority  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                               |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve                                     |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 181000 | Assets Under Capital Lease  |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development                                    |
| Credit | 184000 | Other Natural Resources   |
| Credit | 189000 | Other General Property, Plant, and Equipment                            |
| Credit | 199000 | Other Assets  |
| Credit | 610000 | Operating Expenses/Program Costs  |
| Credit | 640000 | Benefit Expense   |
| Credit | 690000 | Non-Production Costs  |

**U.S. Standard General Ledger****Account Transactions**

**D109** To record the reinstatement of a prior-year unpaid delivered order where a collection of a refund results in a downward adjustment of a prior-year paid obligation.

**Comment:** USSGL TC C132 must be recorded prior to recording this TC. If funded by a direct appropriation, also post USSGL TC-B134. USSGL account 490110 is applicable to only budget object class 41.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority               |
| Debit  | 465000 | Allotments - Expired Authority                    |
| Credit | 490110 | Reinstated Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable                 |

## U.S. Standard General Ledger

## Account Transactions

**D110** To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations                                     |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 211000 | Accounts Payable  |
| Debit  | 213000 | Contract Holdbacks  |
| Debit  | 214000 | Accrued Interest Payable - Not Otherwise Classified                     |
| Debit  | 214100 | Accrued Interest Payable - Loans  |
| Debit  | 214200 | Accrued Interest Payable - Debt   |
| Debit  | 216000 | Entitlement Benefits Due and Payable                                    |
| Debit  | 219000 | Other Liabilities With Related Budgetary Obligations                    |
| Debit  | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported    |
| Debit  | 221000 | Accrued Funded Payroll and Leave  |
| Debit  | 221100 | Withholdings Payable  |
| Debit  | 221300 | Employer Contributions and Payroll Taxes Payable                        |
| Debit  | 221500 | Other Post Employment Benefits Due and Payable                          |
| Debit  | 221600 | Pension Benefits Due and Payable to Beneficiaries                       |
| Debit  | 221700 | Benefit Premiums Payable to Carriers                                    |
| Debit  | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries                |
| Credit | 151100 | Operating Materials and Supplies Held for Use                           |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Credit | 151600 | Operating Materials and Supplies in Development                         |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                               |
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve                                     |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |
| Credit | 159100 | Other Related Property  |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations                                |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 174000 | Other Structures and Facilities              |
| Credit | 175000 | Equipment                                    |
| Credit | 182000 | Leasehold Improvements                       |
| Credit | 183000 | Internal-Use Software                        |
| Credit | 183200 | Internal-Use Software in Development         |
| Credit | 184000 | Other Natural Resources                      |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets                                 |
| Credit | 610000 | Operating Expenses/Program Costs             |
| Credit | 640000 | Benefit Expense                              |
| Credit | 690000 | Non-Production Costs                         |

- D111** To record the reinstatement of a prior-year unpaid order where a collection of a refund results in a downward adjustment of a prior-year paid obligation where previously anticipated.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 479010 | Anticipated Reinstated Orders - Obligations, Unpaid |
| Credit | 480110 | Reinstated Undelivered Orders - Obligations, Unpaid |
| Credit | 490110 | Reinstated Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

None

- D112** To record a reclassification of unfunded liability to funded liability in the financing account.

**Comment:** Also post USSGL TC-D113. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Downward Re-Estimate of Subsidy Expense 2021

**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:** Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                               |
|--------|--------|-------------------------------|
| Debit  | 680000 | Future Funded Expenses        |
| Credit | 619900 | Adjustment to Subsidy Expense |

## U.S. Standard General Ledger

## Account Transactions

**D114** To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. See USSGL TC B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                               |
| Debit  | 465000 | Allotments - Expired Authority  |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment                           |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment                          |
| Credit | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**

None

**D120** To record a downward adjustment to unpaid prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC D-103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

**Reference:** Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 465000 | Allotments - Expired Authority   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**D122** To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Debit  | 465000 | Allotments - Expired Authority  |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment                                     |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment                                    |
| Credit | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 141000 | Advances and Prepayments   |
| Credit | 101000 | Fund Balance With Treasury |

## U.S. Standard General Ledger

## Account Transactions

**D126** To record an upward adjustment to prior-year paid delivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC B234. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources                                       |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                           |
| Debit  | 465000 | Allotments - Expired Authority  |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment                       |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment                      |
| Credit | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152600 | Inventory - Work-in-Process   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 640000 | Benefit Expense   |
| Credit | 101000 | Fund Balance With Treasury  |

**U.S. Standard General Ledger  
Account Transactions**

**D128** To record a downward adjustment to prior-year paid delivered orders with no refund collected.

**Reference:** Upward and Downward Adjustments to Prior Year Obligations 2018

**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:** Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                          |
|--------|--------|--------------------------|
| Debit  | 131000 | Accounts Receivable      |
| Credit | 141000 | Advances and Prepayments |

## U.S. Standard General Ledger

## Account Transactions

**D134** To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A123 if recoveries were previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** Upward and Downward Adjustments to Prior Year Obligations 2018

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid   |
| Debit  | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations                                       |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid   |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152600 | Inventory - Work-in-Process   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 199000 | Other Assets  |
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Debit  | 640000 | Benefit Expense   |
| Debit  | 690000 | Non-Production Costs  |
| Credit | 211000 | Accounts Payable  |
| Credit | 213000 | Contract Holdbacks  |

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified                  |
| Credit | 214100 | Accrued Interest Payable - Loans                                     |
| Credit | 214200 | Accrued Interest Payable - Debt                                      |
| Credit | 216000 | Entitlement Benefits Due and Payable                                 |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations                 |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported |
| Credit | 220000 | Liability for Unpaid Insurance Claims                                |
| Credit | 221000 | Accrued Funded Payroll and Leave                                     |
| Credit | 221100 | Withholdings Payable   |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable                     |
| Credit | 221500 | Other Post Employment Benefits Due and Payable                       |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries                    |
| Credit | 221700 | Benefit Premiums Payable to Carriers                                 |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries             |

**D136** To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

**Reference:** Contract Authority 2021

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority     |
| Credit | 413400 | Indefinite Contract Authority Withdrawn |

**Proprietary Entry**

None

**D137** To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                     |
| Credit | 413415 | Adjustment for Definite Contract Authority - Prior-Year |

**Proprietary Entry**

None

**D138** To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC D120.

**Reference:** Borrowing Authority: Definite and Indefinite 2022

**Budgetary Entry**

|        |        |                                     |
|--------|--------|-------------------------------------|
| Debit  | 445000 | Unapportioned - Unexpired Authority |
| Credit | 414400 | Borrowing Authority Withdrawn       |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**D140** To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only) 2005

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   |
| Debit  | 432100 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                         |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 215500 | Expenditure Transfers Payable                 |

**D141** To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Also post USSGL TC-F123 for the cancellation of authority.

**Reference:** Cancellations of Expenditure Transfers Receivable/Payable 2007

**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:** Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only) 2005

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries            |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   |
| Credit | 432100 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 215500 | Expenditure Transfers Payable                 |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |

## U.S. Standard General Ledger

## Account Transactions

**D144** To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS.)

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only) 2005

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 422500 | Expenditure Transfers From Trust Funds - Receivable   |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 133500 | Expenditure Transfers Receivable             |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**D145** To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 435000 | Canceled Authority   |
| Credit | 420800 | Adjustment to Total Resources - Disposition of Canceled Payables |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 296000 | Accounts Payable From Canceled Appropriations |
| Credit | 680000 | Future Funded Expenses                        |

**D146** To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 579100 | Adjustment to Financing Sources - Credit Reform |
| Credit | 680000 | Future Funded Expenses                          |

## U.S. Standard General Ledger

## Account Transactions

**D147** To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Downward Re-Estimate of Subsidy Expense 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 139900 | Allowance for Subsidy                           |
| Debit  | 218000 | Loan Guarantee Liability                        |
| Credit | 579100 | Adjustment to Financing Sources - Credit Reform |

**D148** To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.

**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017; General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Downward Re-Estimate of Subsidy Expense 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 577600 | Non-Budgetary Financing Sources Transferred Out   |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations                                       |
| Credit | 299010 | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government |

**D149** To record negative subsidy disbursement in the financing fund.

**Comment:** Also post USSGL TC-D150 for the program account and TC-E509 for the financing account to record the transfer to the General Fund Receipt Account.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid     |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 139900 | Allowance for Subsidy                           |
| Credit | 579100 | Adjustment to Financing Sources - Credit Reform |

**D150** To adjust program fund for negative subsidy disbursement from the financing fund.

**Comment:** See USSGL TC D149. Transactions USSGL TC D149 and TC D150 should be done simultaneously in both the credit reform program and financing fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 579100 | Adjustment to Financing Sources - Credit Reform |
| Credit | 619900 | Adjustment to Subsidy Expense                   |

## U.S. Standard General Ledger

## Account Transactions

## D300 - D399 Adjustments/Write-offs/Reclassification - Prior-Period Adjustments

**D302** To record appropriations used for a prior period that was a result of a change in accounting principle.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** Prior-Period and Prior-Year Adjustments 2022

**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:** Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Debit  | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |
| Credit | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year   |
| Credit | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                    |

## U.S. Standard General Ledger

## Account Transactions

**D306** To record a prior-period adjustment that reduces the value of a prior-year asset.

**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

**Reference:** Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

None

**Proprietary Entry**

|       |        |  |
|-------|--------|--|
| Debit | 131900 | Allowance for Loss on Accounts Receivable  |
| Debit | 132900 | Allowance for Loss on Taxes Receivable   |
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans                                      |
| Debit | 134600 | Allowance for Loss on Interest Receivable - Investments                                |
| Debit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified                   |
| Debit | 134800 | Allowance for Loss on Interest Receivable - Taxes                                      |
| Debit | 135900 | Allowance for Loss on Loans Receivable   |
| Debit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans                           |
| Debit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified        |
| Debit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes                           |
| Debit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans                           |
| Debit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified        |
| Debit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes                           |
| Debit | 137900 | Allowance for Loss on Criminal Restitution Receivable                                  |
| Debit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program     |
| Debit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program                         |
| Debit | 139900 | Allowance for Subsidy  |
| Debit | 151900 | Operating Materials and Supplies - Allowance   |
| Debit | 152900 | Inventory - Allowance  |
| Debit | 154900 | Forfeited Property - Allowance   |
| Debit | 155900 | Foreclosed Property - Allowance  |
| Debit | 156900 | Commodities - Allowance  |
| Debit | 159900 | Other Related Property - Allowance   |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service        |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities          |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land                                       |

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations                  |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities                           |
| Debit  | 175900 | Accumulated Depreciation on Equipment   |
| Debit  | 181900 | Accumulated Depreciation on Assets Under Capital Lease                                |
| Debit  | 182900 | Accumulated Amortization on Leasehold Improvements                                    |
| Debit  | 183900 | Accumulated Amortization on Internal-Use Software                                     |
| Debit  | 184900 | Allowance for Depletion   |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment              |
| Debit  | 195900 | Accumulated Amortization on Lessee Lease Assets                                       |
| Debit  | 740000 | Prior-Period Adjustments Due to Corrections of Errors                                 |
| Debit  | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles                      |
| Debit  | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year |
| Credit | 101000 | Fund Balance With Treasury  |
| Credit | 111000 | Undeposited Collections   |
| Credit | 112000 | Imprest Funds   |
| Credit | 113000 | Funds Held Outside of Treasury - Budgetary  |
| Credit | 119000 | Other Cash  |
| Credit | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)   |
| Credit | 119500 | Other Monetary Assets   |
| Credit | 120000 | Foreign Currency  |
| Credit | 123000 | Foreign Currency Held Outside Of Treasury - Budgetary                                 |
| Credit | 131000 | Accounts Receivable   |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable                                    |
| Credit | 132500 | Taxes Receivable  |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances                               |
| Credit | 133500 | Expenditure Transfers Receivable  |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified  |
| Credit | 134100 | Interest Receivable - Loans   |
| Credit | 134200 | Interest Receivable - Investments   |
| Credit | 134300 | Interest Receivable - Taxes   |
| Credit | 135000 | Loans Receivable  |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified                             |
| Credit | 136100 | Penalties and Fines Receivable - Loans  |
| Credit | 136300 | Penalties and Fines Receivable - Taxes  |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified                             |
| Credit | 137100 | Administrative Fees Receivable - Loans  |
| Credit | 137300 | Administrative Fees Receivable - Taxes  |
| Credit | 137400 | Criminal Restitution Receivable   |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program                                     |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program                          |
| Credit | 141000 | Advances and Prepayments  |
| Credit | 151100 | Operating Materials and Supplies Held for Use   |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use                       |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable                |
| Credit | 151400 | Operating Materials and Supplies Held for Repair                                      |
| Credit | 151600 | Operating Materials and Supplies in Development                                       |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale   |
| Credit | 152300 | Inventory Held for Repair   |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable                                       |

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Credit | 152500 | Inventory - Raw Materials   |
| Credit | 152600 | Inventory - Work-in-Process   |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 153100 | Seized Monetary Instruments   |
| Credit | 153200 | Seized Cash Deposited   |
| Credit | 154100 | Forfeited Property Held for Sale  |
| Credit | 154200 | Forfeited Property Held for Donation or Use   |
| Credit | 155100 | Foreclosed Property   |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs                                     |
| Credit | 157100 | Stockpile Materials Held in Reserve   |
| Credit | 157200 | Stockpile Materials Held for Sale   |
| Credit | 159100 | Other Related Property  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 161800 | Market Adjustment - Investments   |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service      |
| Credit | 169000 | Other Non-Federal Investments   |
| Credit | 171100 | Land and Land Rights  |
| Credit | 171200 | Improvements to Land  |
| Credit | 172000 | Construction-in-Progress  |
| Credit | 173000 | Buildings, Improvements, and Renovations  |
| Credit | 174000 | Other Structures and Facilities   |
| Credit | 175000 | Equipment   |
| Credit | 181000 | Assets Under Capital Lease  |
| Credit | 182000 | Leasehold Improvements  |
| Credit | 183000 | Internal-Use Software   |
| Credit | 183200 | Internal-Use Software in Development  |
| Credit | 184000 | Other Natural Resources   |
| Credit | 189000 | Other General Property, Plant, and Equipment  |
| Credit | 192300 | Contingent Receivable for Capital Transfers   |
| Credit | 192500 | Capital Transfers Receivable  |
| Credit | 195000 | Lessee Right-To-Use Lease Asset   |
| Credit | 199000 | Other Assets  |

## U.S. Standard General Ledger

## Account Transactions

**D308** To record a prior-period adjustment that reduces the value of a liability.

**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

**Reference:** Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

None

**Proprietary Entry**

|       |        |   |
|-------|--------|---|
| Debit | 211000 | Accounts Payable  |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise                        |
| Debit | 212000 | Disbursements in Transit  |
| Debit | 213000 | Contract Holdbacks  |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified                                 |
| Debit | 214100 | Accrued Interest Payable - Loans  |
| Debit | 214200 | Accrued Interest Payable - Debt   |
| Debit | 214900 | Accrued Interest Payable on Uninvested Funds  |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances                                |
| Debit | 215500 | Expenditure Transfers Payable   |
| Debit | 216000 | Entitlement Benefits Due and Payable  |
| Debit | 217000 | Subsidy Payable to the Financing Account  |
| Debit | 218000 | Loan Guarantee Liability  |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations                                |
| Debit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported                |
| Debit | 220000 | Liability for Unpaid Insurance Claims   |
| Debit | 220500 | Liability for Unearned Insurance Premiums   |
| Debit | 221000 | Accrued Funded Payroll and Leave  |
| Debit | 221100 | Withholdings Payable  |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable                                    |
| Debit | 221500 | Other Post Employment Benefits Due and Payable                                      |
| Debit | 221600 | Pension Benefits Due and Payable to Beneficiaries                                   |
| Debit | 221700 | Benefit Premiums Payable to Carriers  |
| Debit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries                            |
| Debit | 222000 | Unfunded Leave  |
| Debit | 222500 | Unfunded FECA Liability   |
| Debit | 229000 | Other Unfunded Employment Related Liability   |
| Debit | 231000 | Liability for Advances and Prepayments  |
| Debit | 232000 | Other Deferred Revenue  |
| Debit | 251000 | Principal Payable to the Bureau of the Fiscal Service                               |
| Debit | 252000 | Principal Payable to the Federal Financing Bank                                     |
| Debit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |

**U.S. Standard General Ledger**  
**Account Transactions**

|        |        |   |
|--------|--------|---|
| Debit  | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  |
| Debit  | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit  | 254000 | Participation and Payment Certificates  |
| Debit  | 259000 | Other Debt  |
| Debit  | 261000 | Actuarial Pension Liability   |
| Debit  | 262000 | Actuarial Health Insurance Liability  |
| Debit  | 263000 | Actuarial Life Insurance Liability  |
| Debit  | 265000 | Actuarial FECA Liability  |
| Debit  | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs  |
| Debit  | 267000 | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs                             |
| Debit  | 269000 | Other Actuarial Liabilities   |
| Debit  | 291000 | Prior Liens Outstanding on Acquired Collateral  |
| Debit  | 292000 | Contingent Liabilities  |
| Debit  | 293000 | Lessee Lease Liability  |
| Debit  | 293010 | Unfunded Lessee Lease Liability   |
| Debit  | 294000 | Capital Lease Liability   |
| Debit  | 296000 | Accounts Payable From Canceled Appropriations   |
| Debit  | 297000 | Liability for Capital Transfers   |
| Debit  | 298000 | Custodial Liability   |
| Debit  | 299000 | Other Liabilities Without Related Budgetary Obligations   |
| Debit  | 299010 | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government                   |
| Debit  | 299500 | Estimated Cleanup Cost Liability  |
| Credit | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 |
| Credit | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors   |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles  |
| Credit | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year                           |

## U.S. Standard General Ledger

## Account Transactions

**D310** To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

None

**Proprietary Entry**

|       |        |   |
|-------|--------|---|
| Debit | 101000 | Fund Balance With Treasury  |
| Debit | 111000 | Undeposited Collections   |
| Debit | 112000 | Imprest Funds   |
| Debit | 113000 | Funds Held Outside of Treasury - Budgetary  |
| Debit | 119000 | Other Cash  |
| Debit | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |
| Debit | 119500 | Other Monetary Assets   |
| Debit | 120000 | Foreign Currency  |
| Debit | 123000 | Foreign Currency Held Outside Of Treasury - Budgetary                               |
| Debit | 131000 | Accounts Receivable   |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable                                  |
| Debit | 132500 | Taxes Receivable  |
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances                             |
| Debit | 133500 | Expenditure Transfers Receivable  |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified                                      |
| Debit | 134100 | Interest Receivable - Loans   |
| Debit | 134200 | Interest Receivable - Investments   |
| Debit | 134300 | Interest Receivable - Taxes   |
| Debit | 135000 | Loans Receivable  |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified                           |
| Debit | 136100 | Penalties and Fines Receivable - Loans  |
| Debit | 136300 | Penalties and Fines Receivable - Taxes  |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified                           |
| Debit | 137100 | Administrative Fees Receivable - Loans  |
| Debit | 137300 | Administrative Fees Receivable - Taxes  |
| Debit | 137400 | Criminal Restitution Receivable   |
| Debit | 138000 | Loans Receivable - Troubled Assets Relief Program                                   |
| Debit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program                        |
| Debit | 141000 | Advances and Prepayments  |
| Debit | 151100 | Operating Materials and Supplies Held for Use                                       |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use                     |
| Debit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable              |
| Debit | 151400 | Operating Materials and Supplies Held for Repair                                    |
| Debit | 151600 | Operating Materials and Supplies in Development                                     |

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale   |
| Debit  | 152300 | Inventory Held for Repair   |
| Debit  | 152400 | Inventory - Excess, Obsolete, and Unserviceable   |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152600 | Inventory - Work-in-Process   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 153100 | Seized Monetary Instruments   |
| Debit  | 153200 | Seized Cash Deposited   |
| Debit  | 154100 | Forfeited Property Held for Sale  |
| Debit  | 154200 | Forfeited Property Held for Donation or Use   |
| Debit  | 155100 | Foreclosed Property   |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs                                   |
| Debit  | 157100 | Stockpile Materials Held in Reserve   |
| Debit  | 157200 | Stockpile Materials Held for Sale   |
| Debit  | 159100 | Other Related Property  |
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                        |
| Debit  | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                            |
| Debit  | 161800 | Market Adjustment - Investments   |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                          |
| Debit  | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                              |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit  | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                 |
| Debit  | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service    |
| Debit  | 169000 | Other Non-Federal Investments   |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations  |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 181000 | Assets Under Capital Lease  |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development  |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment  |
| Debit  | 192300 | Contingent Receivable for Capital Transfers   |
| Debit  | 192500 | Capital Transfers Receivable  |
| Debit  | 195000 | Lessee Right-To-Use Lease Asset   |
| Debit  | 199000 | Other Assets  |
| Credit | 131900 | Allowance for Loss on Accounts Receivable   |
| Credit | 132900 | Allowance for Loss on Taxes Receivable  |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans   |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments   |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified                                      |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes  |
| Credit | 135900 | Allowance for Loss on Loans Receivable   |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans   |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not<br>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<br>Otherwise Classified                             |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes   |
| Credit | 137900 | Allowance for Loss on Criminal Restitution Receivable  |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled<br>Assets Relief Program                          |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program   |
| Credit | 139900 | Allowance for Subsidy  |
| Credit | 151900 | Operating Materials and Supplies - Allowance   |
| Credit | 152900 | Inventory - Allowance  |
| Credit | 154900 | Forfeited Property - Allowance   |
| Credit | 155900 | Foreclosed Property - Allowance  |
| Credit | 156900 | Commodities - Allowance  |
| Credit | 159900 | Other Related Property - Allowance   |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the<br>Fiscal Service                             |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities<br>Issued by the Bureau of the Fiscal Service |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service<br>Securities                               |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the<br>Bureau of the Fiscal Service                      |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land   |
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and<br>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<br>Equipment                                    |
| Credit | 195900 | Accumulated Amortization on Lessee Lease Assets  |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors  |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles   |
| Credit | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years<br>Preceding the Prior-Year                       |

## U.S. Standard General Ledger

## Account Transactions

**D312** To record a prior-period adjustment that increases the value of a prior-year liability.

**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** Prior-Period and Prior-Year Adjustments 2022

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                |
| Debit  | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit  | 740000 | Prior-Period Adjustments Due to Corrections of Errors  |
| Debit  | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles   |
| Debit  | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year                          |
| Credit | 211000 | Accounts Payable   |
| Credit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise   |
| Credit | 212000 | Disbursements in Transit   |
| Credit | 213000 | Contract Holdbacks   |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified  |
| Credit | 214100 | Accrued Interest Payable - Loans   |
| Credit | 214200 | Accrued Interest Payable - Debt  |
| Credit | 214900 | Accrued Interest Payable on Uninvested Funds   |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances   |
| Credit | 215500 | Expenditure Transfers Payable  |
| Credit | 216000 | Entitlement Benefits Due and Payable   |
| Credit | 217000 | Subsidy Payable to the Financing Account   |
| Credit | 218000 | Loan Guarantee Liability   |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations   |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported   |
| Credit | 220000 | Liability for Unpaid Insurance Claims  |
| Credit | 220500 | Liability for Unearned Insurance Premiums  |
| Credit | 221000 | Accrued Funded Payroll and Leave   |
| Credit | 221100 | Withholdings Payable   |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable   |
| Credit | 221500 | Other Post Employment Benefits Due and Payable   |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries  |
| Credit | 221700 | Benefit Premiums Payable to Carriers   |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries   |
| Credit | 222000 | Unfunded Leave   |
| Credit | 222500 | Unfunded FECA Liability  |
| Credit | 229000 | Other Unfunded Employment Related Liability  |

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Credit | 231000 | Liability for Advances and Prepayments  |
| Credit | 232000 | Other Deferred Revenue  |
| Credit | 251000 | Principal Payable to the Bureau of the Fiscal Service   |
| Credit | 252000 | Principal Payable to the Federal Financing Bank   |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority                             |
| Credit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  |
| Credit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 254000 | Participation and Payment Certificates  |
| Credit | 259000 | Other Debt  |
| Credit | 261000 | Actuarial Pension Liability   |
| Credit | 262000 | Actuarial Health Insurance Liability  |
| Credit | 263000 | Actuarial Life Insurance Liability  |
| Credit | 265000 | Actuarial FECA Liability  |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs  |
| Credit | 267000 | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs                             |
| Credit | 269000 | Other Actuarial Liabilities   |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral  |
| Credit | 293000 | Lessee Lease Liability  |
| Credit | 293010 | Unfunded Lessee Lease Liability   |
| Credit | 294000 | Capital Lease Liability   |
| Credit | 296000 | Accounts Payable From Canceled Appropriations   |
| Credit | 297000 | Liability for Capital Transfers   |
| Credit | 298000 | Custodial Liability   |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations   |
| Credit | 299010 | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government                   |
| Credit | 299500 | Estimated Cleanup Cost Liability  |

**U.S. Standard General Ledger  
Account Transactions**

**D400 - D499 Adjustments/Write-offs/Reclassification - Write-offs**

**D402** To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).

**Comment:** Reverse this transaction when collected. For reduction in exchange revenue due to credit losses, see TC D404 instead. For cash point-of-sale/retail transactions in which no receivable is recorded, credit USSGL account 299000.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," Paragraph 41; FASB "Revenue from Contracts with Customers" 606-10-55-23.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 510900 | Contra Revenue for Goods Sold  |
| Debit  | 520900 | Contra Revenue for Services Provided   |
| Debit  | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit  | 531700 | Contra Revenue for Interest Revenue - Loans Receivable   |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments  |
| Debit  | 531900 | Contra Revenue for Interest Revenue - Other  |
| Debit  | 532900 | Contra Revenue for Administrative Fees   |
| Debit  | 540900 | Contra Revenue for Funded Benefit Program Revenue  |
| Debit  | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue   |
| Debit  | 560900 | Contra Revenue for Donations - Financial Resources   |
| Debit  | 561900 | Contra Donated Revenue - Nonfinancial Resources  |
| Debit  | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents  |
| Debit  | 565900 | Contra Forfeiture Revenue - Forfeitures of Property  |
| Debit  | 583000 | Contra Revenue for Taxes - Not Otherwise Classified  |
| Debit  | 583100 | Contra Revenue for Taxes - Individual  |
| Debit  | 583200 | Contra Revenue for Taxes - Corporate   |
| Debit  | 583300 | Contra Revenue for Taxes - Unemployment  |
| Debit  | 583400 | Contra Revenue for Taxes - Excise  |
| Debit  | 583500 | Contra Revenue for Taxes - Estate and Gift   |
| Debit  | 583600 | Contra Revenue for Taxes - Customs   |
| Debit  | 590900 | Contra Revenue for Other Revenue   |
| Debit  | 593900 | Contra Revenue for Lessor Lease Revenue  |
| Credit | 131900 | Allowance for Loss on Accounts Receivable  |
| Credit | 132900 | Allowance for Loss on Taxes Receivable   |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program                     |
| Credit | 193900 | Allowance for Loss on Lease Receivable   |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations  |

## U.S. Standard General Ledger

## Account Transactions

**D404** To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses. For losses other than credit losses, see TC D402.

**Reference:** FASAB SFFAS No. 7, paragraph 40.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 672000 | Bad Debt Expense   |
| Credit | 131900 | Allowance for Loss on Accounts Receivable                            |
| Credit | 132900 | Allowance for Loss on Taxes Receivable                               |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans                    |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments              |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes                    |
| Credit | 135900 | Allowance for Loss on Loans Receivable                               |
| Credit | 137900 | Allowance for Loss on Criminal Restitution Receivable                |

**D405** To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses.

**Comment:** This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities.

**Reference:** FASAB SFFAS No. 7, paragraph 239.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |
| Credit | 131900 | Allowance for Loss on Accounts Receivable                             |

**D406** To record the write-off of penalties and fines receivable.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans                    |
| Debit  | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Debit  | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes                    |
| Debit  | 137900 | Allowance for Loss on Criminal Restitution Receivable                           |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified                       |
| Credit | 136100 | Penalties and Fines Receivable - Loans  |
| Credit | 136300 | Penalties and Fines Receivable - Taxes  |
| Credit | 137400 | Criminal Restitution Receivable   |

**U.S. Standard General Ledger  
Account Transactions**

**D407** To record the write-off of administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans                    |
| Debit  | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Debit  | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes                    |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified                       |
| Credit | 137100 | Administrative Fees Receivable - Loans  |
| Credit | 137300 | Administrative Fees Receivable - Taxes  |

**D408** To record the write-off of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 131000 | Accounts Receivable                       |

**D410** To record the write-off of taxes receivable.

**Reference:** USSGL Changes Related to Miscellaneous Receipts/Taxes Receivable and Entitlement Benefits Payable 2000

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 132500 | Taxes Receivable                       |

**D412** To record the write-off of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 135900 | Allowance for Loss on Loans Receivable |
| Credit | 135000 | Loans Receivable                       |

**D413** To write-off loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program              |

## U.S. Standard General Ledger

## Account Transactions

- D414** To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                             |
|--------|--------|-----------------------------|
| Debit  | 139900 | Allowance for Subsidy       |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable            |

- D415** To record the write-off of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program                       |

- D416** To record the write-off of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 134500 | Allowance for Loss on Interest Receivable - Loans                    |
| Debit  | 134600 | Allowance for Loss on Interest Receivable - Investments              |
| Debit  | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Debit  | 134800 | Allowance for Loss on Interest Receivable - Taxes                    |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified                       |
| Credit | 134100 | Interest Receivable - Loans  |
| Credit | 134200 | Interest Receivable - Investments                                    |
| Credit | 134300 | Interest Receivable - Taxes  |

## U.S. Standard General Ledger

## Account Transactions

**D418** To record the write-off of assets other than investments.

**Comment:** The asset's respective carrying amount should be recognized as a loss on disposition.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 152900 | Inventory - Allowance  |
| Debit  | 154900 | Forfeited Property - Allowance   |
| Debit  | 156900 | Commodities - Allowance  |
| Debit  | 159900 | Other Related Property - Allowance                                       |
| Debit  | 171900 | Accumulated Depreciation on Improvements to Land                         |
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations     |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities              |
| Debit  | 175900 | Accumulated Depreciation on Equipment                                    |
| Debit  | 181900 | Accumulated Depreciation on Assets Under Capital Lease                   |
| Debit  | 182900 | Accumulated Amortization on Leasehold Improvements                       |
| Debit  | 183900 | Accumulated Amortization on Internal-Use Software                        |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                            |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use          |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable   |
| Credit | 151600 | Operating Materials and Supplies in Development                          |
| Credit | 152100 | Inventory Purchased for Resale   |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable                          |
| Credit | 152500 | Inventory - Raw Materials  |
| Credit | 152600 | Inventory - Work-in-Process  |
| Credit | 152700 | Inventory - Finished Goods   |
| Credit | 154100 | Forfeited Property Held for Sale   |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs  |
| Credit | 159100 | Other Related Property   |
| Credit | 171100 | Land and Land Rights   |
| Credit | 171200 | Improvements to Land   |
| Credit | 172000 | Construction-in-Progress   |
| Credit | 173000 | Buildings, Improvements, and Renovations                                 |
| Credit | 174000 | Other Structures and Facilities  |
| Credit | 175000 | Equipment  |
| Credit | 181000 | Assets Under Capital Lease   |
| Credit | 182000 | Leasehold Improvements   |
| Credit | 183000 | Internal-Use Software  |
| Credit | 183200 | Internal-Use Software in Development                                     |
| Credit | 189000 | Other General Property, Plant, and Equipment                             |

## U.S. Standard General Ledger

## Account Transactions

**D420** To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.

**Comment:** Reverse USSGL TC C405 to adjust USSGL account 298500, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity." This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

**Reference:** FASAB SFFAS No. 7, paragraph 40.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 672000 | Bad Debt Expense  |
| Credit | 131900 | Allowance for Loss on Accounts Receivable                                       |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans                               |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments                         |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified            |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes                               |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans                    |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes                    |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans                    |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes                    |

**D422** To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

**Reference:** For more information on exchange revenue with virtually no costs, see SFFAS No. 7.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 298000 | Custodial Liability  |
| Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity |

## U.S. Standard General Ledger

## Account Transactions

**D424** To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.

**Reference:** For more information on exchange revenue with virtually no cost, see SFFAS No. 7, paragraphs 45, 140, and 146. For more information on uncollectible nonexchange revenue, see SFFAS No. 7, paragraph 56.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit  | 531700 | Contra Revenue for Interest Revenue - Loans Receivable   |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments  |
| Debit  | 531900 | Contra Revenue for Interest Revenue - Other  |
| Debit  | 532400 | Contra Revenue for Penalties and Fines   |
| Debit  | 532900 | Contra Revenue for Administrative Fees   |
| Debit  | 583000 | Contra Revenue for Taxes - Not Otherwise Classified  |
| Debit  | 583100 | Contra Revenue for Taxes - Individual  |
| Debit  | 583200 | Contra Revenue for Taxes - Corporate   |
| Debit  | 583300 | Contra Revenue for Taxes - Unemployment  |
| Debit  | 583400 | Contra Revenue for Taxes - Excise  |
| Debit  | 583500 | Contra Revenue for Taxes - Estate and Gift   |
| Debit  | 583600 | Contra Revenue for Taxes - Customs   |
| Debit  | 590900 | Contra Revenue for Other Revenue   |
| Credit | 131900 | Allowance for Loss on Accounts Receivable  |
| Credit | 132900 | Allowance for Loss on Taxes Receivable   |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans  |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments  |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified                                   |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes  |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans   |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified                        |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes   |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans   |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified                        |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes   |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program                     |

## U.S. Standard General Ledger

## Account Transactions

**D426** To record an adjustment to loans receivable based on acquired collateral property.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit  | 155100 | Foreclosed Property                               |
| Credit | 134100 | Interest Receivable - Loans                       |
| Credit | 135000 | Loans Receivable                                  |
| Credit | 155900 | Foreclosed Property - Allowance                   |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral    |

**D428** To record an adjustment for actual loss of inventory.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 152900 | Inventory - Allowance                           |
| Credit | 152100 | Inventory Purchased for Resale                  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale       |
| Credit | 152300 | Inventory Held for Repair                       |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Credit | 152500 | Inventory - Raw Materials                       |
| Credit | 152600 | Inventory - Work-in-Process                     |
| Credit | 152700 | Inventory - Finished Goods                      |

**D430** To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 154900 | Forfeited Property - Allowance              |
| Credit | 154100 | Forfeited Property Held for Sale            |
| Credit | 154200 | Forfeited Property Held for Donation or Use |

**D432** To record an adjustment for actual loss of commodities that was disposed but not sold.

**Comment:** For the actual loss on commodities from sales, see USSGL TC C642.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 156900 | Commodities - Allowance   |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |

## U.S. Standard General Ledger

## Account Transactions

**D434** To record assets purchased to store environmental waste from past operations at net book value of zero.

**Reference:** Environmental Clean-up Costs 2001

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 299500 | Estimated Cleanup Cost Liability                            |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities |

**D436** To record a refund of offsetting collections, other than advances, or special or trust funds that were collected in a prior year.

**Comment:** See USSGL TC A712 for refunds of advances. See USSGL TC D438 for refunds of trust or special fund receipts that were collected in the current year. See USSGL TC-D437 for refunds of offsetting collections, other than advances, collected in the current year. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 465000 | Allotments - Expired Authority              |
| Credit | 490200 | Delivered Orders - Obligations, Paid        |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 510900 | Contra Revenue for Goods Sold                              |
| Debit  | 520900 | Contra Revenue for Services Provided                       |
| Debit  | 531700 | Contra Revenue for Interest Revenue - Loans Receivable     |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments          |
| Debit  | 531900 | Contra Revenue for Interest Revenue - Other                |
| Debit  | 532400 | Contra Revenue for Penalties and Fines                     |
| Debit  | 532900 | Contra Revenue for Administrative Fees                     |
| Debit  | 540900 | Contra Revenue for Funded Benefit Program Revenue          |
| Debit  | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Debit  | 560900 | Contra Revenue for Donations - Financial Resources         |
| Debit  | 561900 | Contra Donated Revenue - Nonfinancial Resources            |
| Debit  | 590900 | Contra Revenue for Other Revenue                           |
| Credit | 101000 | Fund Balance With Treasury                                 |

## U.S. Standard General Ledger

## Account Transactions

**D437** To record a refund of offsetting collections, other than advances, that were collected in the current year.

**Comment:** See USSGL TC A712 for refunds of advances. See USSGL TC D438 for refunds of trust or special fund receipts that were collected in the current year. See USSGL TC-D436 for refunds of offsetting collections, other than advances, collected in a prior year. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in this account to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 426000 | Actual Collections of Governmental-Type Fees  |
| Credit | 426100 | Actual Collections of Business-Type Fees  |
| Credit | 426200 | Actual Collections of Loan Principal  |
| Credit | 426300 | Actual Collections of Loan Interest   |
| Credit | 426400 | Actual Collections of Rent  |
| Credit | 426500 | Actual Collections From Sale of Foreclosed Property                                       |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources                           |
| Credit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources                       |
| Credit | 427000 | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services |
| Credit | 427300 | Interest Collected From Treasury  |
| Credit | 427600 | Actual Collections From Financing Fund  |
| Credit | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources                          |

**Proprietary Entry**

|       |        |   |
|-------|--------|---|
| Debit | 131000 | Accounts Receivable                                       |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable        |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified            |
| Debit | 134100 | Interest Receivable - Loans                               |
| Debit | 134200 | Interest Receivable - Investments                         |
| Debit | 134300 | Interest Receivable - Taxes                               |
| Debit | 134900 | Interest Receivable on Uninvested Funds                   |
| Debit | 135000 | Loans Receivable  |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans                    |
| Debit | 136300 | Penalties and Fines Receivable - Taxes                    |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans                    |
| Debit | 137300 | Administrative Fees Receivable - Taxes                    |
| Debit | 137400 | Criminal Restitution Receivable                           |
| Debit | 139900 | Allowance for Subsidy                                     |
| Debit | 155100 | Foreclosed Property                                       |
| Debit | 193000 | Lessor Lease Receivable                                   |
| Debit | 510000 | Revenue From Goods Sold                                   |
| Debit | 520000 | Revenue From Services Provided                            |
| Debit | 531000 | Interest Revenue - Other                                  |
| Debit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds      |
| Debit | 532000 | Penalties and Fines Revenue                               |
| Debit | 532500 | Administrative Fees Revenue                               |
| Debit | 540000 | Funded Benefit Program Revenue                            |
| Debit | 550000 | Insurance and Guarantee Premium Revenue                   |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out             |
| Debit | 590000 | Other Revenue   |
| Debit | 593000 | Lessor Lease Revenue                                      |

**U.S. Standard General Ledger****Account Transactions**

|        |        |   |
|--------|--------|---|
| Debit  | 599700 | Financing Sources Transferred In From Custodial Statement Collections |
| Credit | 101000 | Fund Balance With Treasury  |

**D438** To record a refund of trust or special fund receipts that was received in a current year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances, or special or trust fund receipts that were collected in a prior-year. Also post reversal of USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412000 | Anticipated Indefinite Appropriations                                       |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment                                 |
| Debit  | 465000 | Allotments - Expired Authority  |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 531700 | Contra Revenue for Interest Revenue - Loans Receivable     |
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments          |
| Debit  | 531900 | Contra Revenue for Interest Revenue - Other                |
| Debit  | 532400 | Contra Revenue for Penalties and Fines                     |
| Debit  | 532900 | Contra Revenue for Administrative Fees                     |
| Debit  | 540900 | Contra Revenue for Funded Benefit Program Revenue          |
| Debit  | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Debit  | 560900 | Contra Revenue for Donations - Financial Resources         |
| Debit  | 561900 | Contra Donated Revenue - Nonfinancial Resources            |
| Debit  | 583000 | Contra Revenue for Taxes - Not Otherwise Classified        |
| Debit  | 583100 | Contra Revenue for Taxes - Individual                      |
| Debit  | 583200 | Contra Revenue for Taxes - Corporate                       |
| Debit  | 583300 | Contra Revenue for Taxes - Unemployment                    |
| Debit  | 583400 | Contra Revenue for Taxes - Excise                          |
| Debit  | 583500 | Contra Revenue for Taxes - Estate and Gift                 |
| Debit  | 583600 | Contra Revenue for Taxes - Customs                         |
| Debit  | 590900 | Contra Revenue for Other Revenue                           |
| Credit | 101000 | Fund Balance With Treasury                                 |

**D440** To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.

**Reference:** SFFAS No. 7, Paragraph 313. Interpretation 11: Debt Cancellation

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Credit | 719000 | Other Gains   |

## U.S. Standard General Ledger

## Account Transactions

**D442** To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.

**Reference:** SFFAS No. 7, Paragraph 313. Interpretation 11: Debt Cancellation

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 729000 | Other Losses     |
| Credit | 135000 | Loans Receivable |

**D500 - D799 Adjustments/Write-offs/Reclassification - Reclassification/Revaluation**

**D502** To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service." While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** "Imprest Fund 2019"; "U.S. Debit Card Program 2019"

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources                 |
| Credit | 470000 | Commitments - Programs Subject to Apportionment |

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 112000 | Imprest Funds              |
| Debit  | 112500 | U.S. Debit Card Funds      |
| Credit | 101000 | Fund Balance With Treasury |

**D503** To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

**Comment:** Also Post USSGL TC C147. Reverse transaction for decreases.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise |
| Debit  | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise  |
| Credit | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise           |
| Credit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust                        |

**D504** To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 101000 | Fund Balance With Treasury |
| Credit | 112000 | Imprest Funds              |

## U.S. Standard General Ledger

## Account Transactions

- D506** To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 211000 | Accounts Payable  |
| Debit  | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |
| Credit | 101000 | Fund Balance With Treasury  |
| Credit | 113500 | Funds Held Outside of Treasury - Non-Budgetary                        |
| Credit | 113510 | Restricted Cash Held Outside of Treasury - Non-Budgetary              |
| Credit | 119000 | Other Cash  |
| Credit | 123500 | Foreign Currency Held Outside Of Treasury - Non-Budgetary             |
| Credit | 153200 | Seized Cash Deposited   |

- D507** To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 241000 | Liability for Clearing Accounts |
| Credit | 101000 | Fund Balance With Treasury      |

- D508** To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                    |
|--------|--------|--------------------|
| Debit  | 211000 | Accounts Payable   |
| Credit | 213000 | Contract Holdbacks |

- D510** To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 171200 | Improvements to Land                     |
| Debit  | 173000 | Buildings, Improvements, and Renovations |
| Debit  | 174000 | Other Structures and Facilities          |
| Debit  | 175000 | Equipment                                |
| Debit  | 182000 | Leasehold Improvements                   |
| Debit  | 610000 | Operating Expenses/Program Costs         |
| Credit | 172000 | Construction-in-Progress                 |

**U.S. Standard General Ledger  
Account Transactions**

**D512** To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 183000 | Internal-Use Software                |
| Credit | 183200 | Internal-Use Software in Development |

**D514** To record the reclassification of expenses to asset accounts.

**Comment:** Agencies must first record all direct costs to the USSGL account 600000, "Expenses" series. When these costs are subsequently capitalized to the appropriate "in process" asset or "finished product" asset account, or the costs result in the recording of an asset from an Assisted Acquisition with another federal entity, these amounts should then be offset by recording SGL 661000, "Cost Capitalization Offset." This process allows agencies to accumulate their cost information and facilitates the proper elimination of interagency expenses/revenues.

**Also post** USSGL TC G120, G122, or G124 to track purchases.

**Reference:** Assisted Acquisition Guidance 2018; Cost Capitalization Offset 2002

**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:** SFFAS #3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                             |
|--------|--------|-----------------------------|
| Debit  | 152600 | Inventory - Work-in-Process |
| Credit | 152500 | Inventory - Raw Materials   |

**U.S. Standard General Ledger  
Account Transactions**

**D518** To record the revaluation of foreclosed property.

**Reference:** Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs  
- Updated Fiscal Year 2017

**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:** SFFAS #3: Accounting for Inventory and Related Property 1999

**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:** SFFAS #3: Accounting for Inventory and Related Property 1999

**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 inventory when entity management identifies assets as Excess, Obsolete, and Unserviceable Inventory, and to record such inventory at its net realizable value. This entry also applies to subsequent adjustments to excess or obsolete inventory when the net realizable value is less than the book value.

**Comment:** The difference between the carrying amount of the inventory before identification as excess, obsolete or unserviceable and its expected net realizable value should be recognized as a loss.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**  
None

**Proprietary Entry**  

|        |        |   |
|--------|--------|---|
| Debit  | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Debit  | 729000 | Other Losses                                    |
| Credit | 152100 | Inventory Purchased for Resale                  |
| Credit | 152200 | Inventory Held in Reserve for Future Sale       |
| Credit | 152300 | Inventory Held for Repair                       |
| Credit | 152700 | Inventory - Finished Goods                      |

**U.S. Standard General Ledger  
Account Transactions**

**D524** To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**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.

**Reference:** Operating Materials and Supplies Held for Repair or in Development 2018

**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:** Operating Materials and Supplies Held for Repair or in Development 2018

**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.

**Reference:** Operating Materials and Supplies Held for Repair or in Development 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 151100 | Operating Materials and Supplies Held for Use    |
| Credit | 151400 | Operating Materials and Supplies Held for Repair |

## U.S. Standard General Ledger

## Account Transactions

**D532** To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 152900 | Inventory - Allowance  |

**D534** To record damaged inventory, using the direct method, items that need repair.

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**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:** SFFAS #3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                            |
|--------|--------|----------------------------|
| Debit  | 152900 | Inventory - Allowance      |
| Debit  | 650000 | Cost of Goods Sold         |
| Credit | 152700 | Inventory - Finished Goods |

## U.S. Standard General Ledger

## Account Transactions

**D540** To record a gain when inventory or operating materials & supplies are revalued at the end of the period, using the latest acquisition method.

**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method. 'Held For Repair' asset accounts should only be used in this transaction when the allowance method for repairs is used.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                   |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit  | 151400 | Operating Materials and Supplies Held for Repair                |
| Debit  | 152100 | Inventory Purchased for Resale                                  |
| Debit  | 152300 | Inventory Held for Repair                                       |
| Debit  | 152700 | Inventory - Finished Goods                                      |
| Credit | 151900 | Operating Materials and Supplies - Allowance                    |
| Credit | 152900 | Inventory - Allowance   |

**D542** To record the reclassification of operating materials and supplies when entity management identifies assets as Excess, Obsolete, and Unserviceable OM&S, and to record such OM&S at its net realizable value. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

**Comment:** The difference between the carrying amount of the OM&S before identification as excess, obsolete or unserviceable and the expected net realizable value should be recognized as a loss.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Debit  | 729000 | Other Losses   |
| Credit | 151100 | Operating Materials and Supplies Held for Use                          |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use        |
| Credit | 151400 | Operating Materials and Supplies Held for Repair                       |
| Credit | 151600 | Operating Materials and Supplies in Development                        |

## U.S. Standard General Ledger

## Account Transactions

**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.

**Reference:** Operating Materials and Supplies Held for Repair or in Development 2018

**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   |

## U.S. Standard General Ledger

## Account Transactions

**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                             |

## U.S. Standard General Ledger

## Account Transactions

**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 |

## U.S. Standard General Ledger

## Account Transactions

**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 or to record a decrease to the standard cost for OM&S assets.

**Comment:** Reverse this entry for immaterial inventory that has been found or to record an increase to the standard cost for OM&S assets. This transaction code can only be used for the "standard cost method" as defined in SFFAS 3, Accounting for Inventory and Related Property.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 650000 | Cost of Goods Sold  |
| Debit  | 679000 | Other Expenses Not Requiring Budgetary Resources                |
| Credit | 151100 | Operating Materials and Supplies Held for Use                   |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152100 | Inventory Purchased for Resale                                  |

**D568** To record inventory that has been lost and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 729000 | Other Losses  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                   |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152100 | Inventory Purchased for Resale                                  |

**D569** To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                   |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit  | 152100 | Inventory Purchased for Resale                                  |
| Credit | 719000 | Other Gains   |

## U.S. Standard General Ledger

## Account Transactions

**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 2012

**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 2012

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 717200 | Losses on Changes in Long-Term Assumptions - From Experience |
| Debit  | 727200 | Losses on Changes in Long-Term Assumptions                   |
| Credit | 261000 | Actuarial Pension Liability                                  |
| Credit | 262000 | Actuarial Health Insurance Liability                         |
| Credit | 263000 | Actuarial Life Insurance Liability                           |
| Credit | 269000 | Other Actuarial Liabilities                                  |

**D572** To record a loss from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 729000 | Other Losses     |
| Credit | 120000 | Foreign Currency |

**U.S. Standard General Ledger  
Account Transactions**

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund (ESF)                       |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 729000 | Other Losses  |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets          |
| Credit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |

**D574** To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 120000 | Foreign Currency |
| Credit | 719000 | Other Gains      |

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                     |
|--------|--------|---------------------|
| Debit  | 729000 | Other Losses        |
| Credit | 120000 | Foreign Currency    |
| Credit | 131000 | Accounts Receivable |

## U.S. Standard General Ledger

## Account Transactions

- 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.

**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:** FASAB SFFAS 7, 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:** Credit Reform Accounting: Loan Guarantee Case Studies - Updated Fiscal Year 2017

**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:** Capital Transfers 2013

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 192500 | Capital Transfers Receivable                |
| Credit | 192300 | Contingent Receivable for Capital Transfers |

## U.S. Standard General Ledger

## Account Transactions

- 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                 |

- D583** To record the reclassification of principal due from Unfunded Lease Liability to Lease Liability at the time budget authority is received for that principal.

**Comment:** See the original liability posted in TC B437. Record the amount of the lease liability (principal) covered from current budgetary appropriations in SGL 293000 "Lessee Lease Liability." Record any amounts of the lease liability to be covered by future years' appropriations in SGL 293010 "Unfunded Lease Liability."

**Reference:** "Right-To-Use Leases, determined to be "Operating Lease With a Cancellation Clause" for Budgetary Accounting Treatment 2024"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 293010 | Unfunded Lessee Lease Liability |
| Credit | 293000 | Lessee Lease Liability          |

- D584** To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** General Fund Receipt Account Guide: Custodial Statement Collections: Collection of Non-Exchange Revenue: Fines and Penalties 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 599000 | Collections for Others - Statement of Custodial Activity         |
| Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity |

## U.S. Standard General Ledger

## Account Transactions

**D585** To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Receivables From Canceled Authority 2021; Non-Custodial Statement Collections: Collection of Rec-Estimate of Subsidy Expense 2021

**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   |

**U.S. Standard General Ledger  
Account Transactions**

**D589** To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

**Comment:** For an unrealized gain, USSGL 161800 would be a debit.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                 |
|--------|--------|---------------------------------|
| Debit  | 728000 | Unrealized Losses               |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 718000 | Unrealized Gains                |

**D591** To record the monetization of SDR certificates.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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)     |

**U.S. Standard General Ledger  
Account Transactions**

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 120500 | Foreign Currency Denominated Equivalent Assets                                   |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities    |
| Debit  | 167000 | Foreign Investments  |
| Debit  | 167200 | Premium on Foreign Investments   |
| Credit | 120000 | Foreign Currency   |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities     |
| Credit | 167100 | Discount on Foreign Investments  |

**U.S. Standard General Ledger  
Account Transactions**

**D601** To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

**Comment:** For the Department of the Treasury use only.

**Reference:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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   |

**U.S. Standard General Ledger  
Account Transactions**

**D606** To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2019

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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                                 |

**U.S. Standard General Ledger  
Account Transactions**

**D612** To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**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:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 134400 | Interest Receivable on Special Drawing Rights (SDR)                       |
| Debit  | 633000 | Other Interest Expenses   |
| Debit  | 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified                       |
| Credit | 531100 | Interest Revenue - Investments  |
| Credit | 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges  |

## U.S. Standard General Ledger

## Account Transactions

**D616** To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.

**Comment:** For the Department of Treasury use only.

**Reference:** Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)          |
| Debit  | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)           |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |
| Debit  | 214000 | Accrued Interest Payable - Not Otherwise Classified                                 |
| Credit | 134400 | Interest Receivable on Special Drawing Rights (SDR)                                 |

**D618** To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted downward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations                                     |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 451000 | Apportionments   |
| Credit | 465000 | Allotments - Expired Authority   |

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 211000 | Accounts Payable |
| Credit | 719000 | Other Gains      |

## U.S. Standard General Ledger

## Account Transactions

**D622** To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 465000 | Allotments - Expired Authority              |
| Credit | 435400 | Appropriation Withdrawn                     |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |
| Credit | 299100 | Other Liabilities - Reductions          |

**D624** To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 439504 | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority |

**Proprietary Entry**

None

**D626** To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. When recording a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources   |
| Debit  | 465000 | Allotments - Expired Authority  |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

|        |        |                  |
|--------|--------|------------------|
| Debit  | 729000 | Other Losses     |
| Credit | 211000 | Accounts Payable |

## U.S. Standard General Ledger

## Account Transactions

**E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections -  
Accrual, Depreciation, Amortization, and Depletion**

**E102** To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 610000 | Operating Expenses/Program Costs                                     |
| Debit  | 650000 | Cost of Goods Sold   |
| Debit  | 690000 | Non-Production Costs   |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations                 |
| Credit | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave                                     |
| Credit | 221100 | Withholdings Payable   |

**E104** To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 610000 | Operating Expenses/Program Costs                 |
| Debit  | 640000 | Benefit Expense                                  |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |

## U.S. Standard General Ledger

## Account Transactions

**E106** To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

**Comment:** If funded by a direct appropriation, also post USSGL TC B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 261000 | Actuarial Pension Liability                              |
| Debit  | 640000 | Benefit Expense  |
| Credit | 216000 | Entitlement Benefits Due and Payable                     |
| Credit | 221500 | Other Post Employment Benefits Due and Payable           |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries        |
| Credit | 221700 | Benefit Premiums Payable to Carriers                     |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |

**E108** To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 610000 | Operating Expenses/Program Costs                     |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |

## U.S. Standard General Ledger

## Account Transactions

**E109** To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

**Comment:** In addition to this transaction, reverse USSGL TC E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**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:** SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

**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:** SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 660000 | Applied Overhead                          |
| Credit | 610000 | Operating Expenses/Program Costs          |
| Credit | 650000 | Cost of Goods Sold                        |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

## U.S. Standard General Ledger

## Account Transactions

**E113** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| Debit  | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds              |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection                         |
| Credit | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation    |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Credit | 531100 | Interest Revenue - Investments   |

**E114** To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)

**Reference:** SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

**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.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections                                     |

## U.S. Standard General Ledger

## Account Transactions

- E116** To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)

**Reference:** SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 660000 | Applied Overhead                          |
| Credit | 152600 | Inventory - Work-in-Process               |
| Credit | 152700 | Inventory - Finished Goods                |
| Credit | 610000 | Operating Expenses/Program Costs          |
| Credit | 650000 | Cost of Goods Sold                        |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

- E117** To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service, see USSGL TC E113. See USSGL TC E115 for amortization of the discount on non-federal securities in a nonfiduciary deposit fund. If federal securities held by nonfiduciary deposit funds also record TC E205.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 531100 | Interest Revenue - Investments  |

- E118** To record amortization of subsidy for loans.

**Reference:** Credit Reform Accounting: Credit Reform Case Studies 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Debit  | 139900 | Allowance for Subsidy  |
| Credit | 531300 | Interest Revenue - Subsidy Amortization                        |

**U.S. Standard General Ledger  
Account Transactions**

- E119** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

**Comment:** Also record TC E205 so that there will not be an impact on net position- A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Credit | 531100 | Interest Revenue - Investments   |

- E120** To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 671000 | Depreciation, Amortization, and Depletion                                |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land                         |
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations     |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities              |
| Credit | 175900 | Accumulated Depreciation on Equipment                                    |
| Credit | 181900 | Accumulated Depreciation on Assets Under Capital Lease                   |
| Credit | 182900 | Accumulated Amortization on Leasehold Improvements                       |
| Credit | 183900 | Accumulated Amortization on Internal-Use Software                        |
| Credit | 184900 | Allowance for Depletion  |
| Credit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |

- E121** To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 531000 | Interest Revenue - Other  |

- E122** To record accrued and compounded interest on the liability of loan guarantees.

**Reference:** Credit Reform Accounting: Loan Guarantee Case Studies - Updated Fiscal Year 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees |
| Credit | 218000 | Loan Guarantee Liability                                      |

## U.S. Standard General Ledger

## Account Transactions

**E124** To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.

**Reference:** Operating Materials and Supplies Held for Repair or in Development 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 632000 | Interest Expenses on Securities   |
| Credit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |

**E126** To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

**Reference:** Operating Materials and Supplies Held for Repair or in Development 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 632000 | Interest Expenses on Securities  |

**E127** To record a Lessee's amortization of the right-to-use lease asset, per SFFAS 54, Par. 50.

**Reference:** "SFFAS 54 Lease Guidance"; SFFAS 54 "Leases", Paragraph 50.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 671300 | Lessee Lease Amortization                       |
| Credit | 195900 | Accumulated Amortization on Lessee Lease Assets |

**E204** To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

**Comment:** Also post USSGL TC B134 to record the appropriation used to pay the outstanding payable and TC B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

**Reference:** Cancellation Quick Reference Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions 2024

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 809100 | Partial or Early Cancellation of Authority            |
| Credit | 809200 | Offset for Partial or Early Cancellation of Authority |

## U.S. Standard General Ledger

## Account Transactions

**E205** To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of a discount on U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not have net position. Also record TC C418 or TC E117 so that there will not be an impact on net position.

**Reference:** Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 531800 | Contra Revenue for Interest Revenue - Investments                     |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |

**E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above**

**E402** To record the imputed costs and related imputed financing sources.

**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and SFFAS No. 55, "Amending Inter-entity Cost Provisions"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                           |
|--------|--------|---------------------------|
| Debit  | 673000 | Imputed Costs             |
| Credit | 578000 | Imputed Financing Sources |

**E404** To record the application of overhead expenses to work-in-process.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 152600 | Inventory - Work-in-Process               |
| Credit | 660000 | Applied Overhead                          |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

**E406** To record inventory used for operations.

**Reference:** Operating Materials and Supplies Held for Repair or in Development 2018

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 151100 | Operating Materials and Supplies Held for Use    |
| Credit | 152500 | Inventory - Raw Materials                        |
| Credit | 152600 | Inventory - Work-in-Process                      |
| Credit | 152700 | Inventory - Finished Goods                       |

**U.S. Standard General Ledger  
Account Transactions**

**E408** To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs A710, A714 and C186.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 650000 | Cost of Goods Sold  |
| Credit | 152100 | Inventory Purchased for Resale  |
| Credit | 152700 | Inventory - Finished Goods  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157200 | Stockpile Materials Held for Sale                                       |

**E410** To record the estimated repair costs for an item using the allowance method.

**Comment:** See USSGL TC-D534 for direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 152900 | Inventory - Allowance                            |

**E412** To record actual repair costs using the direct method.

**Comment:** See USSGL TC E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid      |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 152300 | Inventory Held for Repair        |
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable                 |

## U.S. Standard General Ledger

## Account Transactions

- E414** To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 152300 | Inventory Held for Repair        |
| Credit | 610000 | Operating Expenses/Program Costs |

- E416** To record stockpile materials issued for use under the consumption method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 157100 | Stockpile Materials Held in Reserve              |

- E418** To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.

**Comment:** To record an adjustment for actual loss of forfeited property, see TC D430.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 610000 | Operating Expenses/Program Costs |
| Credit | 154900 | Forfeited Property - Allowance   |

## U.S. Standard General Ledger

## Account Transactions

**E500 - E799 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Transfers Without Budgetary Impact**

**E502** To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.

**Reference:** USSGL implementation guidance; FASAB SFFAS 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship Reporting"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 171900 | Accumulated Depreciation on Improvements to Land                         |
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations     |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities              |
| Debit  | 175900 | Accumulated Depreciation on Equipment                                    |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                  |
| Credit | 171100 | Land and Land Rights   |
| Credit | 171200 | Improvements to Land   |
| Credit | 173000 | Buildings, Improvements, and Renovations                                 |
| Credit | 174000 | Other Structures and Facilities  |
| Credit | 175000 | Equipment  |
| Credit | 189000 | Other General Property, Plant, and Equipment                             |

**E504** To record distributed personal property.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 154200 | Forfeited Property Held for Donation or Use             |

**E506** To record a commodity transferred to another federal agency.

**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

**Reference:** USSGL implementation guidance; FASAB SFFAS 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 610000 | Operating Expenses/Program Costs  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |

## U.S. Standard General Ledger

## Account Transactions

**E508** To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E510, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131900 | Allowance for Loss on Accounts Receivable  |
| Debit  | 132900 | Allowance for Loss on Taxes Receivable   |
| Debit  | 134500 | Allowance for Loss on Interest Receivable - Loans                                  |
| Debit  | 134600 | Allowance for Loss on Interest Receivable - Investments                            |
| Debit  | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified               |
| Debit  | 134800 | Allowance for Loss on Interest Receivable - Taxes                                  |
| Debit  | 135900 | Allowance for Loss on Loans Receivable   |
| Debit  | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans                       |
| Debit  | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified    |
| Debit  | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes                       |
| Debit  | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans                       |
| Debit  | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified    |
| Debit  | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes                       |
| Debit  | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Debit  | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program                     |
| Debit  | 139900 | Allowance for Subsidy  |
| Debit  | 577600 | Non-Budgetary Financing Sources Transferred Out                                    |
| Credit | 131000 | Accounts Receivable  |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable                                 |
| Credit | 132500 | Taxes Receivable   |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances                            |
| Credit | 133500 | Expenditure Transfers Receivable   |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified                                     |
| Credit | 134100 | Interest Receivable - Loans  |
| Credit | 134200 | Interest Receivable - Investments  |
| Credit | 134300 | Interest Receivable - Taxes  |
| Credit | 135000 | Loans Receivable   |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified                          |
| Credit | 136100 | Penalties and Fines Receivable - Loans   |
| Credit | 136300 | Penalties and Fines Receivable - Taxes   |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified                          |
| Credit | 137100 | Administrative Fees Receivable - Loans   |
| Credit | 137300 | Administrative Fees Receivable - Taxes   |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program                                  |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program                       |

## U.S. Standard General Ledger

## Account Transactions

**E509** To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.

**Comment:** See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** General Fund Receipt Account Guide: Non-Custodial Statement Collections:  
Collection of Proceeds from Disposition of Personal Property 2021

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 577600 | Non-Budgetary Financing Sources Transferred Out |
| Credit | 101000 | Fund Balance With Treasury                      |

**U.S. Standard General Ledger  
Account Transactions**

**E510** To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 151900 | Operating Materials and Supplies - Allowance                             |
| Debit  | 152900 | Inventory - Allowance  |
| Debit  | 154900 | Forfeited Property - Allowance   |
| Debit  | 155900 | Foreclosed Property - Allowance  |
| Debit  | 156900 | Commodities - Allowance  |
| Debit  | 159900 | Other Related Property - Allowance                                       |
| Debit  | 171900 | Accumulated Depreciation on Improvements to Land                         |
| Debit  | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations     |
| Debit  | 174900 | Accumulated Depreciation on Other Structures and Facilities              |
| Debit  | 175900 | Accumulated Depreciation on Equipment                                    |
| Debit  | 181900 | Accumulated Depreciation on Assets Under Capital Lease                   |
| Debit  | 182900 | Accumulated Amortization on Leasehold Improvements                       |
| Debit  | 183900 | Accumulated Amortization on Internal-Use Software                        |
| Debit  | 184900 | Allowance for Depletion  |
| Debit  | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit  | 195900 | Accumulated Amortization on Lessee Lease Assets                          |
| Debit  | 573000 | Financing Sources Transferred Out Without Reimbursement                  |
| Credit | 151100 | Operating Materials and Supplies Held for Use                            |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use          |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable   |
| Credit | 151400 | Operating Materials and Supplies Held for Repair                         |
| Credit | 151600 | Operating Materials and Supplies in Development                          |
| Credit | 152100 | Inventory Purchased for Resale   |
| Credit | 152200 | Inventory Held in Reserve for Future Sale                                |
| Credit | 152300 | Inventory Held for Repair  |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable                          |
| Credit | 152500 | Inventory - Raw Materials  |
| Credit | 152600 | Inventory - Work-in-Process  |
| Credit | 152700 | Inventory - Finished Goods   |
| Credit | 153100 | Seized Monetary Instruments  |
| Credit | 154100 | Forfeited Property Held for Sale   |
| Credit | 154200 | Forfeited Property Held for Donation or Use                              |
| Credit | 155100 | Foreclosed Property  |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs  |
| Credit | 157100 | Stockpile Materials Held in Reserve                                      |
| Credit | 157200 | Stockpile Materials Held for Sale  |
| Credit | 159100 | Other Related Property   |
| Credit | 171100 | Land and Land Rights   |
| Credit | 171200 | Improvements to Land   |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 172000 | Construction-in-Progress                     |
| Credit | 173000 | Buildings, Improvements, and Renovations     |
| Credit | 174000 | Other Structures and Facilities              |
| Credit | 175000 | Equipment                                    |
| Credit | 181000 | Assets Under Capital Lease                   |
| Credit | 182000 | Leasehold Improvements                       |
| Credit | 183000 | Internal-Use Software                        |
| Credit | 183200 | Internal-Use Software in Development         |
| Credit | 184000 | Other Natural Resources                      |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 195000 | Lessee Right-To-Use Lease Asset              |
| Credit | 199000 | Other Assets                                 |

**E512** To record the transfer-out of investments to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E510, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 161800 | Market Adjustment - Investments   |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                      |
| Debit  | 573000 | Financing Sources Transferred Out Without Reimbursement   |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 161800 | Market Adjustment - Investments   |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service      |
| Credit | 169000 | Other Non-Federal Investments   |

## U.S. Standard General Ledger

## Account Transactions

**E514** To record the transfer-out of accounts payable and other liabilities to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E510, and E512.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 215000 | Payable for Transfers of Currently Invested Balances                                |
| Debit  | 215500 | Expenditure Transfers Payable   |
| Debit  | 217000 | Subsidy Payable to the Financing Account  |
| Debit  | 218000 | Loan Guarantee Liability  |
| Debit  | 222000 | Unfunded Leave  |
| Debit  | 222500 | Unfunded FECA Liability   |
| Debit  | 229000 | Other Unfunded Employment Related Liability   |
| Debit  | 231000 | Liability for Advances and Prepayments  |
| Debit  | 251000 | Principal Payable to the Bureau of the Fiscal Service                               |
| Debit  | 252000 | Principal Payable to the Federal Financing Bank                                     |
| Debit  | 261000 | Actuarial Pension Liability   |
| Debit  | 262000 | Actuarial Health Insurance Liability  |
| Debit  | 263000 | Actuarial Life Insurance Liability  |
| Debit  | 265000 | Actuarial FECA Liability  |
| Debit  | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs                  |
| Debit  | 267000 | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs |
| Debit  | 269000 | Other Actuarial Liabilities   |
| Debit  | 291000 | Prior Liens Outstanding on Acquired Collateral                                      |
| Debit  | 292000 | Contingent Liabilities  |
| Debit  | 292300 | Contingent Liability for Capital Transfers  |
| Debit  | 293000 | Lessee Lease Liability  |
| Debit  | 293010 | Unfunded Lessee Lease Liability   |
| Debit  | 294000 | Capital Lease Liability   |
| Debit  | 296000 | Accounts Payable From Canceled Appropriations                                       |
| Debit  | 297000 | Liability for Capital Transfers   |
| Debit  | 299000 | Other Liabilities Without Related Budgetary Obligations                             |
| Debit  | 299500 | Estimated Cleanup Cost Liability  |
| Credit | 573000 | Financing Sources Transferred Out Without Reimbursement                             |

**E516** To record a capital transfer receivable in a General Fund Receipt Account.

**Reference:** Capital Transfers 2013

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 192300 | Contingent Receivable for Capital Transfers                          |
| Credit | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers |

## U.S. Standard General Ledger

## Account Transactions

**E602** To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

**Reference:** SFFAS #3: Accounting for Inventory and Related Property 1999

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                          |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use        |
| Debit  | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Debit  | 151400 | Operating Materials and Supplies Held for Repair                       |
| Debit  | 151600 | Operating Materials and Supplies in Development                        |
| Debit  | 152100 | Inventory Purchased for Resale   |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                              |
| Debit  | 152300 | Inventory Held for Repair  |
| Debit  | 152400 | Inventory - Excess, Obsolete, and Unserviceable                        |
| Debit  | 152500 | Inventory - Raw Materials  |
| Debit  | 152600 | Inventory - Work-in-Process  |
| Debit  | 152700 | Inventory - Finished Goods   |
| Debit  | 721000 | Losses on Disposition of Assets - Other                                |
| Credit | 151100 | Operating Materials and Supplies Held for Use                          |
| Credit | 151600 | Operating Materials and Supplies in Development                        |
| Credit | 152100 | Inventory Purchased for Resale   |
| Credit | 711000 | Gains on Disposition of Assets - Other                                 |

## U.S. Standard General Ledger

## Account Transactions

**E604** To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.

**Comment:** Refer to USSGL TCs E606, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 131000 | Accounts Receivable  |
| Debit  | 132000 | Funded Employment Benefit Contributions Receivable                                 |
| Debit  | 132500 | Taxes Receivable   |
| Debit  | 133000 | Receivable for Transfers of Currently Invested Balances                            |
| Debit  | 133500 | Expenditure Transfers Receivable   |
| Debit  | 134000 | Interest Receivable - Not Otherwise Classified                                     |
| Debit  | 134100 | Interest Receivable - Loans  |
| Debit  | 134200 | Interest Receivable - Investments  |
| Debit  | 134300 | Interest Receivable - Taxes  |
| Debit  | 135000 | Loans Receivable   |
| Debit  | 136000 | Penalties and Fines Receivable - Not Otherwise Classified                          |
| Debit  | 136100 | Penalties and Fines Receivable - Loans   |
| Debit  | 136300 | Penalties and Fines Receivable - Taxes   |
| Debit  | 137000 | Administrative Fees Receivable - Not Otherwise Classified                          |
| Debit  | 137100 | Administrative Fees Receivable - Loans   |
| Debit  | 137300 | Administrative Fees Receivable - Taxes   |
| Debit  | 138000 | Loans Receivable - Troubled Assets Relief Program                                  |
| Debit  | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program                       |
| Credit | 131900 | Allowance for Loss on Accounts Receivable  |
| Credit | 132900 | Allowance for Loss on Taxes Receivable   |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans                                  |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments                            |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified               |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes                                  |
| Credit | 135900 | Allowance for Loss on Loans Receivable   |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans                       |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified    |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes                       |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans                       |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified    |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes                       |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program                     |
| Credit | 139900 | Allowance for Subsidy  |
| Credit | 577500 | Non-Budgetary Financing Sources Transferred In                                     |

**U.S. Standard General Ledger  
Account Transactions**

**E606** To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 151100 | Operating Materials and Supplies Held for Use                           |
| Debit  | 151200 | Operating Materials and Supplies Held in Reserve for Future Use         |
| Debit  | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  |
| Debit  | 151400 | Operating Materials and Supplies Held for Repair                        |
| Debit  | 151600 | Operating Materials and Supplies in Development                         |
| Debit  | 152100 | Inventory Purchased for Resale  |
| Debit  | 152200 | Inventory Held in Reserve for Future Sale                               |
| Debit  | 152300 | Inventory Held for Repair   |
| Debit  | 152400 | Inventory - Excess, Obsolete, and Unserviceable                         |
| Debit  | 152500 | Inventory - Raw Materials   |
| Debit  | 152600 | Inventory - Work-in-Process   |
| Debit  | 152700 | Inventory - Finished Goods  |
| Debit  | 153100 | Seized Monetary Instruments   |
| Debit  | 154100 | Forfeited Property Held for Sale  |
| Debit  | 154200 | Forfeited Property Held for Donation or Use                             |
| Debit  | 155100 | Foreclosed Property   |
| Debit  | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit  | 157100 | Stockpile Materials Held in Reserve                                     |
| Debit  | 157200 | Stockpile Materials Held for Sale                                       |
| Debit  | 159100 | Other Related Property  |
| Debit  | 171100 | Land and Land Rights  |
| Debit  | 171200 | Improvements to Land  |
| Debit  | 172000 | Construction-in-Progress  |
| Debit  | 173000 | Buildings, Improvements, and Renovations                                |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 181000 | Assets Under Capital Lease  |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development                                    |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment                            |
| Debit  | 195000 | Lessee Right-To-Use Lease Asset   |
| Debit  | 199000 | Other Assets  |
| Credit | 151900 | Operating Materials and Supplies - Allowance                            |
| Credit | 152900 | Inventory - Allowance   |
| Credit | 154900 | Forfeited Property - Allowance  |
| Credit | 155900 | Foreclosed Property - Allowance   |
| Credit | 156900 | Commodities - Allowance   |
| Credit | 159900 | Other Related Property - Allowance                                      |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land                        |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations     |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities              |
| Credit | 175900 | Accumulated Depreciation on Equipment                                    |
| Credit | 181900 | Accumulated Depreciation on Assets Under Capital Lease                   |
| Credit | 182900 | Accumulated Amortization on Leasehold Improvements                       |
| Credit | 183900 | Accumulated Amortization on Internal-Use Software                        |
| Credit | 184900 | Allowance for Depletion  |
| Credit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Credit | 195900 | Accumulated Amortization on Lessee Lease Assets                          |
| Credit | 572000 | Financing Sources Transferred In Without Reimbursement                   |

**E608** To record the transfer-in of investments from others without reimbursement.

**Comment:** Refer to USSGL TCs E604, E606, and E610.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Debit  | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Debit  | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit  | 161800 | Market Adjustment - Investments   |
| Debit  | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Debit  | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Debit  | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit  | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   |
| Debit  | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service      |
| Debit  | 169000 | Other Non-Federal Investments   |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 161800 | Market Adjustment - Investments   |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                      |
| Credit | 572000 | Financing Sources Transferred In Without Reimbursement  |

## U.S. Standard General Ledger

## Account Transactions

**E610** To record the transfer-in of accounts payable from others without reimbursement.

**Comment:** Refer to USSGL TCs E604, E606, and E608.

**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 and Department of Labor-<br>Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities   |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral  |
| Credit | 292000 | Contingent Liabilities  |
| Credit | 292300 | Contingent Liability for Capital Transfers  |
| Credit | 293000 | Lessee Lease Liability  |
| Credit | 293010 | Unfunded Lessee Lease Liability   |
| Credit | 294000 | Capital Lease Liability   |
| Credit | 296000 | Accounts Payable From Canceled Appropriations   |
| Credit | 297000 | Liability for Capital Transfers   |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations                                 |
| Credit | 299500 | Estimated Cleanup Cost Liability  |

## U.S. Standard General Ledger

## Account Transactions

## F100 - F299 Yearend - Preclosing Entries

**F104** To record adjustments for anticipated non-expenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at year-end.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority  |
| Debit  | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment             |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment                             |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority   |
| Credit | 416500 | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year |
| Credit | 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year             |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances  |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose   |

**Proprietary Entry**

None

**F106** To record the reductions of resources to match obligations in permanent indefinite funds.

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting. TC A104 is normally recorded before this TC. While it acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439100 | Adjustments to Indefinite Appropriations    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |

**F107** To record an increase of resources to match obligations in permanent indefinite funds.

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439100 | Adjustments to Indefinite Appropriations    |
| Credit | 445000 | Unapportioned - Unexpired Authority         |
| Credit | 451000 | Apportionments                              |
| Credit | 461000 | Allotments - Realized Resources             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

**U.S. Standard General Ledger****Account Transactions**

**F108** To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 411100 | Debt Liquidation Appropriations             |
| Credit | 411800 | Reestimated Loan Subsidy Appropriation      |
| Credit | 411900 | Other Appropriations Realized               |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310100 | Unexpended Appropriations - Appropriations Received |
| Credit | 101000 | Fund Balance With Treasury                          |

**F109** To record the removal of unfilled customer orders without advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 422100 | Unfilled Customer Orders Without Advance    |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F110** To record the removal of unfilled customer orders with advance and to return advance in excess of obligations in the same year.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** Refunds of Prior-Year Advances and Other Spending Authority From Offsetting Collections Refunded In The Current Year From Expired TAFS as Obligations and Outlays 2022

**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:** Economy Act Scenario 2022

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid    |
| Credit | 461000 | Allotments - Realized Resources             |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end. USSGL account 421100 can only be used by the Department of Defense Working Capital Fund.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 403500 | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn   |
| Debit  | 405000 | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts   |
| Debit  | 421100 | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  |
| Debit  | 438600 | Anticipated Permanent Reduction - Indefinite New Budget Authority  |
| Debit  | 438900 | Anticipated Temporary Reduction - Indefinite New Budget Authority  |
| Debit  | 439702 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority |
| Debit  | 439703 | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority  |
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority  |
| Debit  | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment   |
| Debit  | 469000 | Anticipated Resources - Programs Exempt From Apportionment   |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources   |
| Credit | 407000 | Anticipated Collections From Federal Sources   |
| Credit | 412000 | Anticipated Indefinite Appropriations  |
| Credit | 421000 | Anticipated Reimbursements   |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds   |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations   |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority  |
| Credit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment   |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F113** To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at year-end. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment  |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment                                       |
| Credit | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances |
| Credit | 413300 | Decreases to Indefinite Contract Authority   |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority                               |

**Proprietary Entry**

None

**F114** To record adjustments for anticipated reductions not realized.

**Comment:** Balances are reduced to zero.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 403400 | Anticipated Adjustments to Contract Authority   |
| Debit  | 404400 | Anticipated Reductions to Borrowing Authority   |
| Debit  | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority |
| Debit  | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances    |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority   |

**Proprietary Entry**

None

**F116** To record adjustments for resources realized in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 406000 | Anticipated Collections From Non-Federal Sources   |
| Debit  | 407000 | Anticipated Collections From Federal Sources       |
| Debit  | 412000 | Anticipated Indefinite Appropriations              |
| Debit  | 421000 | Anticipated Reimbursements                         |
| Debit  | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Debit  | 431000 | Anticipated Recoveries of Prior-Year Obligations   |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority    |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**F118** To record adjustments for reductions to resources in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 449000 | Anticipated Resources - Unapportioned Authority   |
| Credit | 403400 | Anticipated Adjustments to Contract Authority   |
| Credit | 404400 | Anticipated Reductions to Borrowing Authority   |
| Credit | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority |

**Proprietary Entry**

None

**F119** To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 438500 | Temporary Sequester Returned for Cancellation |
| Credit | 435000 | Canceled Authority                            |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments             |
| Debit  | 591900 | Revenue and Other Financing Sources - Cancellations |
| Credit | 101000 | Fund Balance With Treasury                          |

**F120** To record the cancellation of expired authority and withdraw funds.

**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 465000 | Allotments - Expired Authority |
| Credit | 435000 | Canceled Authority             |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments             |
| Debit  | 591900 | Revenue and Other Financing Sources - Cancellations |
| Credit | 101000 | Fund Balance With Treasury                          |

**U.S. Standard General Ledger****Account Transactions**

**F121** To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

**Comment:** Use USSGL account 465000 if the authority is expired. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Cancellation - Available Trust or Special Funds With Invested Relationships 2006

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority                  |
| Debit  | 451000 | Apportionments                                       |
| Debit  | 461000 | Allotments - Realized Resources                      |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment          |
| Debit  | 465000 | Allotments - Expired Authority                       |
| Credit | 435600 | Cancellation of Appropriation From Invested Balances |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury                                |

**F122** To record the cancellation of authority not previously expired and to withdraw funds.

**Comment:** Authority canceled early by administrative action. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority         |
| Debit  | 451000 | Apportionments                              |
| Debit  | 461000 | Allotments - Realized Resources             |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 435100 | Partial or Early Cancellation of Authority  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments             |
| Debit  | 591900 | Revenue and Other Financing Sources - Cancellations |
| Credit | 101000 | Fund Balance With Treasury                          |

## U.S. Standard General Ledger

## Account Transactions

**F123** To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Cancellations - Available Trust or Special Funds With Invested Relationships 2006; Cancellations of Expenditure Transfers Receivable/Payable 2007

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 451000 | Apportionments   |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Debit  | 465000 | Allotments - Expired Authority   |
| Credit | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds |

**Proprietary Entry**

None

**F124** To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.

**Comment:** See USSGL TC-C142, TC-C147 or C159 for the original transaction.

**Reference:** General Fund Receipt Account Guides 2021

**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:** Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |
| Credit | 750000 | Distribution of Income - Dividend   |

## U.S. Standard General Ledger

## Account Transactions

**F126** To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority |
| Credit | 445000 | Unapportioned - Unexpired Authority  |

**Proprietary Entry**

None

**F127** To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for increase. TC A105 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority           |
| Debit  | 451000 | Apportionments                                |
| Debit  | 461000 | Allotments - Realized Resources               |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment   |
| Credit | 411910 | Indefinite Appropriation - Upward Adjustments |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310100 | Unexpended Appropriations - Appropriations Received |
| Debit  | 310600 | Unexpended Appropriations - Adjustments             |
| Credit | 101000 | Fund Balance With Treasury                          |

**F128** To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

**Comment:** Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** C Treasury Account Symbol (TAS) Guidance 2017

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 445000 | Unapportioned - Unexpired Authority  |
| Credit | 465000 | Allotments - Expired Authority   |

**Proprietary Entry**

|        |        |                                  |
|--------|--------|----------------------------------|
| Debit  | 211000 | Accounts Payable                 |
| Credit | 610000 | Operating Expenses/Program Costs |

## U.S. Standard General Ledger

## Account Transactions

- F129** To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439502 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority  |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment   |

**Proprietary Entry**

None

- F130** To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

**Comment:** Post this transaction concurrently with USSGL TC F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

**Reference:** C Treasury Account Symbol (TAS) Guidance 2017

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 680000 | Future Funded Expenses                        |
| Credit | 296000 | Accounts Payable From Canceled Appropriations |

## U.S. Standard General Ledger

## Account Transactions

**F132** To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC F354 if the total amount of current-year receipts is not enough to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Debit  | 439730 | Appropriations Temporarily Precluded From Obligation  |
| Credit | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      |
| Credit | 415730 | Authority Made Available From Appropriations Previously Precluded From Obligation   |

**Proprietary Entry**

None

**F134** To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          |
| Credit | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**F144** To record the cancellation of a receivable for reimbursable activity.

**Comment:** Also post USSGL TC-C420 in a General Fund Receipt Account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Receivables from Canceled Authority 2021

**Budgetary Entry**

|        |        |                                    |
|--------|--------|------------------------------------|
| Debit  | 465000 | Allotments - Expired Authority     |
| Credit | 425100 | Reimbursements Earned - Receivable |

**Proprietary Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 520000 | Revenue From Services Provided |
| Debit  | 590000 | Other Revenue                  |
| Credit | 131000 | Accounts Receivable            |

**F146** To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 465000 | Allotments - Expired Authority                          |
| Credit | 435500 | Cancellation of Appropriation From Unavailable Receipts |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 574500 | Appropriated Dedicated Collections Transferred Out |
| Credit | 101000 | Fund Balance With Treasury                         |

**F147** To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

**Comment:** This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority                     |
| Debit  | 451000 | Apportionments  |
| Debit  | 461000 | Allotments - Realized Resources                         |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment             |
| Credit | 436000 | Appropriation Purpose Fulfilled - Balance Not Available |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F148** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

**Comment:** This TC must occur before year end. Also, reverse TC B234 for the direct appropriations used. TC A104 is normally recorded before TC F148.

**Reference:** Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 424000 | Appropriations Reduced by Offsetting Collections or Receipts - Collected |
| Credit | 411900 | Other Appropriations Realized  |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310100 | Unexpended Appropriations - Appropriations Received |
| Credit | 101000 | Fund Balance With Treasury                          |

**F155** To record the pre-closing of the 445000 created in a discretionary account through entries associated with Adjustments for Changes in Prior-Year allocations of Budgetary Resources.

**Comment:** This activity is used when discretionary authority is allocated, and adjustments are needed associated with the 432000/432100. This pre-closing entry is to ensure that there is not ending discretionary authority in funding sources to SSA's Limitation on Administrative Expense account.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account |

**Proprietary Entry**

None

**F300 - F499 Yearend - Closing Entries**

**F301** To reclassify the balance of partially canceled authority to memorandum accounts.

**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

**Reference:** Cancellation Quick Reference Guide: Cancellations, Partial Adjustments, and Specific Permanent Reductions 2024

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 809200 | Offset for Partial or Early Cancellation of Authority |
| Credit | 809100 | Partial or Early Cancellation of Authority            |

## U.S. Standard General Ledger

## Account Transactions

**F302** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                            |
| Debit  | 413000 | Appropriation to Liquidate Contract Authority Withdrawn                                     |
| Debit  | 414200 | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority          |
| Debit  | 414201 | Modification Adjustment Transfer of Borrowing Authority Converted to Cash                   |
| Debit  | 414202 | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances    |
| Debit  | 414203 | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances  |
| Debit  | 414600 | Actual Repayments of Debt, Current-Year Authority   |
| Debit  | 414700 | Actual Repayments of Debt, Prior-Year Balances  |
| Debit  | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority |
| Debit  | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances    |
| Debit  | 415900 | Repayment of Repayable Advances - Current-Year Authority                                    |
| Debit  | 415901 | Repayment of Repayable Advances - Prior-Year Balances                                       |
| Debit  | 416712 | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year         |
| Debit  | 417300 | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year                  |
| Debit  | 417312 | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year                    |
| Debit  | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash                              |
| Debit  | 419700 | Balance Transfers-Out - Expired to Expired  |
| Debit  | 420100 | Total Actual Resources - Collected  |
| Debit  | 420800 | Adjustment to Total Resources - Disposition of Canceled Payables                            |
| Debit  | 423110 | Unfilled Customer Orders With Advance - Transferred - With Offset                           |
| Debit  | 435400 | Appropriation Withdrawn   |
| Debit  | 435500 | Cancellation of Appropriation From Unavailable Receipts                                     |
| Debit  | 435600 | Cancellation of Appropriation From Invested Balances  |
| Debit  | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities                      |
| Debit  | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority        |
| Debit  | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances         |
| Debit  | 439000 | Reappropriations - Transfers-Out  |
| Debit  | 439100 | Adjustments to Indefinite Appropriations  |
| Debit  | 439200 | Permanent Reduction - New Budget Authority  |
| Debit  | 439300 | Permanent Reduction - Prior-Year Balances   |
| Credit | 411100 | Debt Liquidation Appropriations   |
| Credit | 411200 | Liquidation of Deficiency - Appropriations  |
| Credit | 411300 | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts               |
| Credit | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                 |
| Credit | 411500 | Loan Subsidy Appropriation  |
| Credit | 411600 | Debt Forgiveness Appropriation  |

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Credit | 411601 | Debt Forgiveness - Cancellation of Debt Adjustment  |
| Credit | 411700 | Loan Administrative Expense Appropriation   |
| Credit | 411800 | Reestimated Loan Subsidy Appropriation  |
| Credit | 411900 | Other Appropriations Realized   |
| Credit | 411910 | Indefinite Appropriation - Upward Adjustments   |
| Credit | 412500 | Loan Modification Adjustment Transfer Appropriation                                       |
| Credit | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In                           |
| Credit | 413800 | Appropriation to Liquidate Contract Authority   |
| Credit | 413810 | Appropriation to Liquidate Contract Authority - FMSTF                                     |
| Credit | 414800 | Resources Realized From Borrowing Authority   |
| Credit | 415000 | Reappropriations - Transfers-In   |
| Credit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year     |
| Credit | 416712 | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year       |
| Credit | 417000 | Transfers - Current-Year Authority  |
| Credit | 417300 | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year                |
| Credit | 417312 | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year                  |
| Credit | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash                            |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                  |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances   |
| Credit | 419000 | Transfers - Prior-Year Balances   |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations                 |
| Credit | 419200 | Balance Transfers - Unexpired to Expired  |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                  |
| Credit | 419500 | Transfer of Obligated Balances  |
| Credit | 419600 | Balance Transfers-In - Expired to Expired   |
| Credit | 420100 | Total Actual Resources - Collected  |
| Credit | 421200 | Liquidation of Deficiency - Offsetting Collections  |
| Credit | 423110 | Unfilled Customer Orders With Advance - Transferred - With Offset                         |
| Credit | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources              |
| Credit | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                           |
| Credit | 425400 | Reimbursements Earned - Collected From Non-Federal Sources                                |
| Credit | 425500 | Expenditure Transfers from Trust Funds - Collected  |
| Credit | 426000 | Actual Collections of Governmental-Type Fees  |
| Credit | 426100 | Actual Collections of Business-Type Fees  |
| Credit | 426200 | Actual Collections of Loan Principal  |
| Credit | 426300 | Actual Collections of Loan Interest   |
| Credit | 426400 | Actual Collections of Rent  |
| Credit | 426500 | Actual Collections From Sale of Foreclosed Property                                       |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources                           |
| Credit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources                       |
| Credit | 426900 | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees              |
| Credit | 427000 | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services |
| Credit | 427100 | Actual Program Fund Subsidy Collected   |

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 427300 | Interest Collected From Treasury                                 |
| Credit | 427500 | Actual Collections From Liquidating Fund                         |
| Credit | 427600 | Actual Collections From Financing Fund                           |
| Credit | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources |
| Credit | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds   |

**Proprietary Entry**

None

**F303** To record the closing of Uncollected Subsidy from Program Account - Transferred.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 422300 | Uncollected Subsidy from Program Account               |
| Debit  | 423500 | Uncollected Subsidy from Program Account - Transferred |
| Credit | 422300 | Uncollected Subsidy from Program Account               |
| Credit | 423500 | Uncollected Subsidy from Program Account - Transferred |

**Proprietary Entry**

None

**F304** To record the closing of fiscal year contract authority.

**Comment:** While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

**Reference:** Contract Authority Liquidated By Appropriations Derived From the General Fund 2021

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 413200 | Substitution of Contract Authority                      |
| Debit  | 413300 | Decreases to Indefinite Contract Authority              |
| Debit  | 413400 | Indefinite Contract Authority Withdrawn                 |
| Debit  | 413415 | Adjustment for Definite Contract Authority - Prior-Year |
| Debit  | 413500 | Contract Authority Liquidated                           |
| Debit  | 413900 | Contract Authority Carried Forward                      |
| Debit  | 439200 | Permanent Reduction - New Budget Authority              |
| Debit  | 439300 | Permanent Reduction - Prior-Year Balances               |
| Credit | 413100 | Current-Year Indefinite Contract Authority              |
| Credit | 413120 | Current-Year Definite Contract Authority                |
| Credit | 413900 | Contract Authority Carried Forward                      |

**Proprietary Entry**

None

**F305** To record the closing of appropriations to liquidate contract authority - transferred.

**Reference:** Trust Fund Transfers of Contract Authority - Nonallocation Transfers 2012

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415300 | Transfers of Contract Authority - Non-Allocation                             |
| Credit | 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F306** To record the closing of fiscal year borrowing authority.

**Comment:** While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 414000 | Substitution of Borrowing Authority                      |
| Debit  | 414300 | Current-Year Decreases to Indefinite Borrowing Authority |
| Debit  | 414400 | Borrowing Authority Withdrawn                            |
| Debit  | 414500 | Borrowing Authority Converted to Cash                    |
| Debit  | 414900 | Borrowing Authority Carried Forward                      |
| Debit  | 414910 | Borrowing Authority Carried Forward - Transferred        |
| Debit  | 439200 | Permanent Reduction - New Budget Authority               |
| Debit  | 439300 | Permanent Reduction - Prior-Year Balances                |
| Credit | 414100 | Current-Year Indefinite Borrowing Authority              |
| Credit | 414120 | Current-Year Definite Borrowing Authority                |
| Credit | 414900 | Borrowing Authority Carried Forward                      |
| Credit | 414910 | Borrowing Authority Carried Forward - Transferred        |

**Proprietary Entry**

None

**F308** To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Comment:** While it is acceptable to debit USSGL accounts 451000, 461000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 442000 | Unapportioned Authority - Pending Rescission    |
| Debit  | 443000 | Unapportioned Authority - OMB Deferral          |
| Debit  | 451000 | Apportionments                                  |
| Debit  | 461000 | Allotments - Realized Resources                 |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 445000 | Unapportioned - Unexpired Authority             |

**Proprietary Entry**

None

**F309** To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable            |
| Credit | 439402 | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable |

**Proprietary Entry**

None

**F310** To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment      |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- F311** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.

**Comment:** Reverse TC B234 for the direct appropriations used.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412050 | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year |
| Credit | 411912 | Definite Appropriation - Adjustments for Trust Fund Share - Prior Year             |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 310100 | Unexpended Appropriations - Appropriations Received                                      |
| Credit | 101000 | Fund Balance With Treasury   |
| Credit | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer |

- F312** To record the closing of unobligated balances to expiring authority.

**Comment:** While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 442000 | Unapportioned Authority - Pending Rescission     |
| Debit  | 443000 | Unapportioned Authority - OMB Deferral           |
| Debit  | 445000 | Unapportioned - Unexpired Authority              |
| Debit  | 451000 | Apportionments                                   |
| Debit  | 461000 | Allotments - Realized Resources                  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment      |
| Debit  | 470000 | Commitments - Programs Subject to Apportionment  |
| Debit  | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority                   |

**Proprietary Entry**

None

- F314** To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 420100 | Total Actual Resources - Collected   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F316** To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F318 for authority from offsetting collections. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Debit  | 439730 | Appropriations Temporarily Precluded From Obligation  |
| Credit | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      |
| Credit | 415730 | Authority Made Available From Appropriations Previously Precluded From Obligation   |

**Proprietary Entry**

None

**F317** To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Comment:** For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439701 | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  |
| Credit | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |

**Proprietary Entry**

None

**F318** To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          |
| Credit | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- F319** To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439703 | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority   |

**Proprietary Entry**

None

- F320** To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid |
| Credit | 490200 | Delivered Orders - Obligations, Paid                                  |

**Proprietary Entry**

None

- F322** To record the closing of downward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 490200 | Delivered Orders - Obligations, Paid  |
| Credit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |

**Proprietary Entry**

None

- F324** To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 493100 | Delivered Orders - Obligations Transferred, Unpaid                      |
| Debit  | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid                                  |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F325** To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 490100 | Delivered Orders - Obligations, Unpaid   |
| Credit | 493100 | Delivered Orders - Obligations Transferred, Unpaid                                   |
| Credit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |

**Proprietary Entry**

None

**F326** To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced                      |
| Debit  | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced                                  |

**Proprietary Entry**

None

**F328** To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced  |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced  |
| Credit | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |

**Proprietary Entry**

None

**F330** To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 483100 | Undelivered Orders - Obligations Transferred, Unpaid                      |
| Debit  | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid                                  |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- F331** To record the closing of prior-year reinstated delivered orders - obligations, unpaid to undelivered orders - obligations, unpaid.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 490110 | Reinstated Delivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid            |

**Proprietary Entry**

None

- F332** To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 480100 | Undelivered Orders - Obligations, Unpaid   |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid                                   |
| Credit | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |

**Proprietary Entry**

None

- F333** To record the closing of Reinstated Undelivered Orders - Obligations, Unpaid to undelivered orders - obligations, unpaid.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 480110 | Reinstated Undelivered Orders - Obligations, Unpaid |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid            |

**Proprietary Entry**

None

- F334** To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Comment:** While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   |
| Debit  | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Debit  | 445000 | Unapportioned - Unexpired Authority   |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   |
| Credit | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Credit | 445000 | Unapportioned - Unexpired Authority   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F335** To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account - For General Fund Accounts only.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 432100 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account |
| Debit  | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   |
| Credit | 432100 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account |
| Credit | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F336** To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

|       |        |  |
|-------|--------|--|
| Debit | 331000 | Cumulative Results of Operations   |
| Debit | 510000 | Revenue From Goods Sold  |
| Debit | 520000 | Revenue From Services Provided   |
| Debit | 531000 | Interest Revenue - Other   |
| Debit | 531100 | Interest Revenue - Investments   |
| Debit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds   |
| Debit | 531300 | Interest Revenue - Subsidy Amortization  |
| Debit | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                              |
| Debit | 532000 | Penalties and Fines Revenue  |
| Debit | 532500 | Administrative Fees Revenue  |
| Debit | 540000 | Funded Benefit Program Revenue   |
| Debit | 540500 | Unfunded FECA Benefit Revenue  |
| Debit | 550000 | Insurance and Guarantee Premium Revenue  |
| Debit | 560000 | Donated Revenue - Financial Resources  |
| Debit | 561000 | Donated Revenue - Non-Financial Resources  |
| Debit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents   |
| Debit | 565000 | Forfeiture Revenue - Forfeitures of Property   |
| Debit | 570000 | Expended Appropriations - Used - Accrued   |
| Debit | 570010 | Expended Appropriations - Disbursed  |
| Debit | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Debit | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |
| Debit | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |
| Debit | 572000 | Financing Sources Transferred In Without Reimbursement   |
| Debit | 574000 | Appropriated Dedicated Collections Transferred In  |
| Debit | 575000 | Expenditure Financing Sources - Transfers-In   |
| Debit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other   |
| Debit | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers   |
| Debit | 577500 | Non-Budgetary Financing Sources Transferred In   |
| Debit | 578000 | Imputed Financing Sources  |
| Debit | 579000 | Other Financing Sources  |
| Debit | 579100 | Adjustment to Financing Sources - Credit Reform  |
| Debit | 579500 | Seigniorage  |
| Debit | 580000 | Tax Revenue Collected - Not Otherwise Classified   |
| Debit | 580100 | Tax Revenue Collected - Individual   |
| Debit | 580200 | Tax Revenue Collected - Corporate  |
| Debit | 580300 | Tax Revenue Collected - Unemployment   |
| Debit | 580400 | Tax Revenue Collected - Excise   |
| Debit | 580500 | Tax Revenue Collected - Estate and Gift  |
| Debit | 580600 | Tax Revenue Collected - Customs  |
| Debit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified  |
| Debit | 582100 | Tax Revenue Accrual Adjustment - Individual  |
| Debit | 582200 | Tax Revenue Accrual Adjustment - Corporate   |
| Debit | 582300 | Tax Revenue Accrual Adjustment - Unemployment  |
| Debit | 582400 | Tax Revenue Accrual Adjustment - Excise  |
| Debit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift   |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Debit  | 582600 | Tax Revenue Accrual Adjustment - Customs   |
| Debit  | 590000 | Other Revenue  |
| Debit  | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF)  |
| Debit  | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise                                      |
| Debit  | 592300 | Valuation Change in Investments - Beneficial Interest in Trust   |
| Debit  | 593000 | Lessor Lease Revenue   |
| Debit  | 593300 | Amortization of Unearned Lessor Revenue  |
| Debit  | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                  |
| Debit  | 599700 | Financing Sources Transferred In From Custodial Statement Collections  |
| Debit  | 619000 | Contra Bad Debt Expense - Incurred for Others  |
| Debit  | 619900 | Adjustment to Subsidy Expense  |
| Debit  | 660000 | Applied Overhead   |
| Debit  | 661000 | Cost Capitalization Offset   |
| Debit  | 679300 | Accrued Expenses   |
| Debit  | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                                 |
| Debit  | 680000 | Future Funded Expenses   |
| Debit  | 690000 | Non-Production Costs   |
| Credit | 331000 | Cumulative Results of Operations   |
| Credit | 510900 | Contra Revenue for Goods Sold  |
| Credit | 520900 | Contra Revenue for Services Provided   |
| Credit | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act           |
| Credit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable   |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments  |
| Credit | 531900 | Contra Revenue for Interest Revenue - Other  |
| Credit | 532400 | Contra Revenue for Penalties and Fines   |
| Credit | 532900 | Contra Revenue for Administrative Fees   |
| Credit | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue   |
| Credit | 540900 | Contra Revenue for Funded Benefit Program Revenue  |
| Credit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue   |
| Credit | 560900 | Contra Revenue for Donations - Financial Resources   |
| Credit | 561900 | Contra Donated Revenue - Nonfinancial Resources  |
| Credit | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents  |
| Credit | 565900 | Contra Forfeiture Revenue - Forfeitures of Property  |
| Credit | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Credit | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |
| Credit | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |
| Credit | 573000 | Financing Sources Transferred Out Without Reimbursement  |
| Credit | 574500 | Appropriated Dedicated Collections Transferred Out   |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out  |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other  |
| Credit | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers  |
| Credit | 577600 | Non-Budgetary Financing Sources Transferred Out  |
| Credit | 579200 | Financing Sources To Be Transferred Out - Contingent Liability   |
| Credit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified  |
| Credit | 583100 | Contra Revenue for Taxes - Individual  |
| Credit | 583200 | Contra Revenue for Taxes - Corporate   |

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Credit | 583300 | Contra Revenue for Taxes - Unemployment   |
| Credit | 583400 | Contra Revenue for Taxes - Excise   |
| Credit | 583500 | Contra Revenue for Taxes - Estate and Gift  |
| Credit | 583600 | Contra Revenue for Taxes - Customs  |
| Credit | 589000 | Tax Revenue Refunds - Not Otherwise Classified  |
| Credit | 589100 | Tax Revenue Refunds - Individual  |
| Credit | 589200 | Tax Revenue Refunds - Corporate   |
| Credit | 589300 | Tax Revenue Refunds - Unemployment  |
| Credit | 589400 | Tax Revenue Refunds - Excise  |
| Credit | 589500 | Tax Revenue Refunds - Estate and Gift   |
| Credit | 589600 | Tax Revenue Refunds - Customs   |
| Credit | 590900 | Contra Revenue for Other Revenue  |
| Credit | 591900 | Revenue and Other Financing Sources - Cancellations   |
| Credit | 593900 | Contra Revenue for Lessor Lease Revenue   |
| Credit | 599000 | Collections for Others - Statement of Custodial Activity  |
| Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity  |
| Credit | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position   |
| Credit | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                       |
| Credit | 599750 | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                                |
| Credit | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government |
| Credit | 599900 | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account               |
| Credit | 610000 | Operating Expenses/Program Costs  |
| Credit | 615000 | Expensed Asset  |
| Credit | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank                |
| Credit | 632000 | Interest Expenses on Securities   |
| Credit | 633000 | Other Interest Expenses   |
| Credit | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees   |
| Credit | 640000 | Benefit Expense   |
| Credit | 650000 | Cost of Goods Sold  |
| Credit | 660000 | Applied Overhead  |
| Credit | 661000 | Cost Capitalization Offset  |
| Credit | 671000 | Depreciation, Amortization, and Depletion   |
| Credit | 671300 | Lessee Lease Amortization   |
| Credit | 672000 | Bad Debt Expense  |
| Credit | 673000 | Imputed Costs   |
| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources  |
| Credit | 679300 | Accrued Expenses  |
| Credit | 680000 | Future Funded Expenses  |
| Credit | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)         |
| Credit | 690000 | Non-Production Costs  |
| Credit | 693000 | Lessee Lease Expense  |

**U.S. Standard General Ledger  
Account Transactions**

**F338** To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 711000 | Gains on Disposition of Assets - Other   |
| Debit  | 711100 | Gains on Disposition of Investments  |
| Debit  | 711200 | Gains on Disposition of Borrowings   |
| Debit  | 717100 | Gains on Changes in Long-Term Assumptions - From Experience                              |
| Debit  | 718000 | Unrealized Gains   |
| Debit  | 719000 | Other Gains  |
| Debit  | 727100 | Gains on Changes in Long-Term Assumptions  |
| Debit  | 730000 | Extraordinary Items  |
| Debit  | 740000 | Prior-Period Adjustments Due to Corrections of Errors                                    |
| Debit  | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles                         |
| Debit  | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years<br>Preceding the Prior-Year |
| Debit  | 760000 | Changes in Actuarial Liability   |
| Credit | 331000 | Cumulative Results of Operations   |

**F340** To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 331000 | Cumulative Results of Operations   |
| Credit | 717200 | Losses on Changes in Long-Term Assumptions - From Experience                             |
| Credit | 721000 | Losses on Disposition of Assets - Other  |
| Credit | 721100 | Losses on Disposition of Investments   |
| Credit | 721200 | Losses on Disposition of Borrowings  |
| Credit | 727200 | Losses on Changes in Long-Term Assumptions   |
| Credit | 728000 | Unrealized Losses  |
| Credit | 729000 | Other Losses   |
| Credit | 729200 | Other Losses From Impairment of Assets   |
| Credit | 730000 | Extraordinary Items  |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors                                    |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles                         |
| Credit | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years<br>Preceding the Prior-Year |
| Credit | 750000 | Distribution of Income - Dividend  |
| Credit | 760000 | Changes in Actuarial Liability   |

## U.S. Standard General Ledger

## Account Transactions

**F342** To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 310000 | Unexpended Appropriations - Cumulative   |
| Debit  | 310100 | Unexpended Appropriations - Appropriations Received  |
| Debit  | 310200 | Unexpended Appropriations - Transfers-In   |
| Debit  | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Debit  | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |
| Debit  | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |
| Credit | 310000 | Unexpended Appropriations - Cumulative   |
| Credit | 310300 | Unexpended Appropriations - Transfers-Out  |
| Credit | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Credit | 310600 | Unexpended Appropriations - Adjustments  |
| Credit | 310700 | Unexpended Appropriations - Used - Accrued   |
| Credit | 310710 | Unexpended Appropriations - Used - Disbursed   |
| Credit | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |
| Credit | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |

**F344** To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

**Comment:** Used to track guaranteed loan level.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 804000 | Guaranteed Loan Level - Used Authority |
| Credit | 801000 | Guaranteed Loan Level                  |

**F346** To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 802000 | Guaranteed Loan Level - Apportioned      |
| Credit | 804500 | Guaranteed Loan Level - Unused Authority |

## U.S. Standard General Ledger

## Account Transactions

**F348** To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 805300 | Guaranteed Loan New Disbursements by Lender         |
| Credit | 807000 | Guaranteed Loan Cumulative Disbursements by Lenders |

**F350** To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 807000 | Guaranteed Loan Cumulative Disbursements by Lenders    |
| Credit | 806500 | Guaranteed Loan Collections, Defaults, and Adjustments |

**F352** To record the closing of all unused guaranteed loan authority no longer available for use.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 804500 | Guaranteed Loan Level - Unused Authority |
| Credit | 801000 | Guaranteed Loan Level                    |

**F354** To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| Debit  | 439730 | Appropriations Temporarily Precluded From Obligation  |
| Credit | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      |
| Credit | 415730 | Authority Made Available From Appropriations Previously Precluded From Obligation   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F356** To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** Authority Temporarily Precluded From Obligation 2023

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          |
| Credit | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |

**Proprietary Entry**

None

**F358** To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

**Reference:** Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations 2003

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation             |
| Credit | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |

**Proprietary Entry**

None

**F359** To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

**Comment:** See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

**Reference:** Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations 2003

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F360** To reclassify a temporary reduction/cancellation at year-end.

**Comment:** Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |
| Debit  | 438200 | Temporary Reduction - New Budget Authority   |
| Debit  | 438300 | Temporary Reduction - Prior-Year Balances  |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation   |

**Proprietary Entry**

None

**F362** To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 438200 | Temporary Reduction - New Budget Authority  |
| Debit  | 438300 | Temporary Reduction - Prior-Year Balances   |
| Credit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |

**Proprietary Entry**

None

**F364** To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation  |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F366** To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

**Comment:** Use this transaction only with specific invested TAFS. For Treasury managed trust funds, the Bureau of the Fiscal Service simultaneously posts USSGL TC-F368.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 438200 | Temporary Reduction - New Budget Authority   |
| Debit  | 438300 | Temporary Reduction - Prior-Year Balances  |
| Credit | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction |

**Proprietary Entry**

None

**F368** To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation   |

**Proprietary Entry**

None

**F369** To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

**Comment:** Record USSGL account 412100 if previously recorded as a debit in conjunction with USSGL TC A519. Record USSGL account 438400 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

**Reference:** Cancellations - Available Trust or Special Funds With Invested Relationships 2006; Cancellations of Expenditure Transfers Receivable/Payable 2007

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds      |
| Credit | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation                                |

**Proprietary Entry**

None

**U.S. Standard General Ledger  
Account Transactions**

**F370** To record the closing of memorandum accounts for purchases.

**Reference:** Intragovernmental Capital Asset and Inventory Buy/Sell Transactions 2017;  
Memorandum Accounts for Current-Year Asset Activity - Purchases 2003

**Budgetary Entry**  
None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 880100 | Offset for Purchases of Assets              |
| Credit | 880200 | Purchases of Property, Plant, and Equipment |
| Credit | 880300 | Purchases of Inventory and Related Property |
| Credit | 880400 | Purchases of Assets - Other                 |

**F372** To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

**Comment:** Reverse this transaction for the receiving entity. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

**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<br>TAFS - Receivable - Transferred |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable                                       |

**Proprietary Entry**  
None

## U.S. Standard General Ledger

## Account Transactions

**F376** To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred  |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Credit | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |

**Proprietary Entry**

None

**F378** To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 408300 | Transfers - Current-Year Authority - Receivable - Transferred             |
| Credit | 417100 | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year |

**Proprietary Entry**

None

**F380** To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 423000 | Unfilled Customer Orders Without Advance - Transferred |
| Credit | 422100 | Unfilled Customer Orders Without Advance               |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F382** To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 423100 | Unfilled Customer Orders With Advance - Transferred - No Offset |
| Credit | 422200 | Unfilled Customer Orders With Advance                           |

**Proprietary Entry**

None

**F384** To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** Transfer Out of USSGL Account 422500 2004

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Credit | 422500 | Expenditure Transfers From Trust Funds - Receivable                       |

**Proprietary Entry**

None

**F386** To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 423300 | Reimbursements Earned - Receivable - Transferred |
| Credit | 425100 | Reimbursements Earned - Receivable               |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F388** To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 423400 | Other Federal Receivables - Transferred |
| Credit | 428700 | Other Federal Receivables               |

**Proprietary Entry**

None

**F390** To record the closing of canceled authority for partial cancellations.

**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 435100 | Partial or Early Cancellation of Authority |
| Credit | 420100 | Total Actual Resources - Collected         |

**Proprietary Entry**

None

**F391** To close temporary sequester returned for cancellation.

**Comment:** While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |
| Credit | 438500 | Temporary Sequester Returned for Cancellation              |

**Proprietary Entry**

None

**F392** To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 415500 | Appropriation to Liquidate Contract Authority - Allocation - Transferred |
| Credit | 413700 | Transfers of Contract Authority - Allocation                             |

**Proprietary Entry**

None

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

- F393** To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 413700 | Transfers of Contract Authority - Allocation                             |
| Credit | 415500 | Appropriation to Liquidate Contract Authority - Allocation - Transferred |

**Proprietary Entry**

None

- F396** To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 439504 | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority                 |
| Credit | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority |

**Proprietary Entry**

None

- F397** To record the closing of USSGL account 416612 back to USSGL account 416600.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Debit  | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year |
| Credit | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year   |

**Proprietary Entry**

None

- F398** To record the closing of USSGL account 417112 back to USSGL account 417100.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 417100 | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year |
| Debit  | 417112 | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year   |
| Credit | 417100 | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year |
| Credit | 417112 | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year   |

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F399** To record the closing of USSGL account 417212 back to USSGL account 417200.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417200 | Non-Allocation Transfers of Invested Balances - Payable - Current-Year |
| Debit  | 417212 | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year   |
| Credit | 417200 | Non-Allocation Transfers of Invested Balances - Payable - Current-Year |
| Credit | 417212 | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year   |

**Proprietary Entry**

None

**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 |

**U.S. Standard General Ledger  
Account Transactions**

**G108** To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 805000 | Guaranteed Loan Principal Outstanding       |
| Credit | 805300 | Guaranteed Loan New Disbursements by Lender |

**G110** To record principal reduction due to repayment, default, or adjustment.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 806500 | Guaranteed Loan Collections, Defaults, and Adjustments |
| Credit | 805000 | Guaranteed Loan Principal Outstanding                  |

**G120** To record activity for current-year purchases of property, plant, and equipment.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 880200 | Purchases of Property, Plant, and Equipment |
| Credit | 880100 | Offset for Purchases of Assets              |

**G122** To record activity for current-year purchases of inventory and related property.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 880300 | Purchases of Inventory and Related Property |
| Credit | 880100 | Offset for Purchases of Assets              |

**G124** To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122.)

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

**Budgetary Entry**

None

**Memorandum Entry**

|        |        |                                |
|--------|--------|--------------------------------|
| Debit  | 880400 | Purchases of Assets - Other    |
| Credit | 880100 | Offset for Purchases of Assets |

## U.S. Standard General Ledger

## Account Transactions

## H100 - H799 Other Specialized Transaction Entries - Other

**H100** To record equity contributions to increase fiduciary net assets.

**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

**Reference:** FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

|       |        |   |
|-------|--------|---|
| Debit | 101000 | Fund Balance With Treasury  |
| Debit | 113000 | Funds Held Outside of Treasury - Budgetary  |
| Debit | 113500 | Funds Held Outside of Treasury - Non-Budgetary  |
| Debit | 119000 | Other Cash  |
| Debit | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)                         |
| Debit | 119500 | Other Monetary Assets   |
| Debit | 120000 | Foreign Currency  |
| Debit | 131000 | Accounts Receivable   |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable  |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified  |
| Debit | 134100 | Interest Receivable - Loans   |
| Debit | 134200 | Interest Receivable - Investments   |
| Debit | 134300 | Interest Receivable - Taxes   |
| Debit | 135000 | Loans Receivable  |
| Debit | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform  |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified   |
| Debit | 136100 | Penalties and Fines Receivable - Loans  |
| Debit | 136300 | Penalties and Fines Receivable - Taxes  |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified   |
| Debit | 137100 | Administrative Fees Receivable - Loans  |
| Debit | 137300 | Administrative Fees Receivable - Taxes  |
| Debit | 141000 | Advances and Prepayments  |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 161800 | Market Adjustment - Investments   |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   |
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service      |
| Debit | 169000 | Other Non-Federal Investments   |
| Debit | 171100 | Land and Land Rights  |
| Debit | 171200 | Improvements to Land  |
| Debit | 172000 | Construction-in-Progress  |

## SUPPLEMENT

## Section III

## U.S. Standard General Ledger

## Account Transactions

|        |        |   |
|--------|--------|---|
| Debit  | 173000 | Buildings, Improvements, and Renovations  |
| Debit  | 174000 | Other Structures and Facilities   |
| Debit  | 175000 | Equipment   |
| Debit  | 181000 | Assets Under Capital Lease  |
| Debit  | 182000 | Leasehold Improvements  |
| Debit  | 183000 | Internal-Use Software   |
| Debit  | 183200 | Internal-Use Software in Development  |
| Debit  | 184000 | Other Natural Resources   |
| Debit  | 189000 | Other General Property, Plant, and Equipment  |
| Debit  | 199000 | Other Assets  |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the<br>Fiscal Service        |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service<br>Securities          |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the<br>Bureau of the Fiscal Service |
| Credit | 341000 | Contributions to Fiduciary Net Assets   |

## U.S. Standard General Ledger

## Account Transactions

**H200** To record equity withdrawals or distributions of fiduciary net assets.

**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

**Reference:** FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             |
| Debit  | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               |
| Debit  | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                      |
| Debit  | 342000 | Withdrawals or Distributions of Fiduciary Net Assets  |
| Credit | 101000 | Fund Balance With Treasury  |
| Credit | 113000 | Funds Held Outside of Treasury - Budgetary  |
| Credit | 113500 | Funds Held Outside of Treasury - Non-Budgetary  |
| Credit | 119000 | Other Cash  |
| Credit | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)                         |
| Credit | 119500 | Other Monetary Assets   |
| Credit | 120000 | Foreign Currency  |
| Credit | 131000 | Accounts Receivable   |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable  |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified  |
| Credit | 134100 | Interest Receivable - Loans   |
| Credit | 134200 | Interest Receivable - Investments   |
| Credit | 134300 | Interest Receivable - Taxes   |
| Credit | 135000 | Loans Receivable  |
| Credit | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform  |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified   |
| Credit | 136100 | Penalties and Fines Receivable - Loans  |
| Credit | 136300 | Penalties and Fines Receivable - Taxes  |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified   |
| Credit | 137100 | Administrative Fees Receivable - Loans  |
| Credit | 137300 | Administrative Fees Receivable - Taxes  |
| Credit | 141000 | Advances and Prepayments  |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 161800 | Market Adjustment - Investments   |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   |

## U.S. Standard General Ledger

## Account Transactions

|        |        |  |
|--------|--------|--|
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service |
| Credit | 169000 | Other Non-Federal Investments  |
| Credit | 171100 | Land and Land Rights   |
| Credit | 171200 | Improvements to Land   |
| Credit | 172000 | Construction-in-Progress   |
| Credit | 173000 | Buildings, Improvements, and Renovations   |
| Credit | 174000 | Other Structures and Facilities  |
| Credit | 175000 | Equipment  |
| Credit | 181000 | Assets Under Capital Lease   |
| Credit | 182000 | Leasehold Improvements   |
| Credit | 183000 | Internal-Use Software  |
| Credit | 183200 | Internal-Use Software in Development   |
| Credit | 184000 | Other Natural Resources  |
| Credit | 189000 | Other General Property, Plant, and Equipment   |
| Credit | 199000 | Other Assets   |

**H300** To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

## Budgetary Entry

None

## Proprietary Entry

|        |        |   |
|--------|--------|---|
| Debit  | 340000 | Fiduciary Net Assets  |
| Credit | 610000 | Operating Expenses/Program Costs  |
| Credit | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank        |
| Credit | 632000 | Interest Expenses on Securities   |
| Credit | 633000 | Other Interest Expenses   |
| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources  |
| Credit | 680000 | Future Funded Expenses  |
| Credit | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |
| Credit | 690000 | Non-Production Costs  |
| Credit | 721000 | Losses on Disposition of Assets - Other   |
| Credit | 721100 | Losses on Disposition of Investments  |
| Credit | 721200 | Losses on Disposition of Borrowings   |
| Credit | 728000 | Unrealized Losses   |
| Credit | 729000 | Other Losses  |
| Credit | 729200 | Other Losses From Impairment of Assets  |
| Credit | 730000 | Extraordinary Items   |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors   |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles  |
| Credit | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year                         |

## U.S. Standard General Ledger

## Account Transactions

**H301** To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 520000 | Revenue From Services Provided   |
| Debit  | 531000 | Interest Revenue - Other   |
| Debit  | 531100 | Interest Revenue - Investments   |
| Debit  | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds                                     |
| Debit  | 532000 | Penalties and Fines Revenue  |
| Debit  | 532500 | Administrative Fees Revenue  |
| Debit  | 540000 | Funded Benefit Program Revenue   |
| Debit  | 550000 | Insurance and Guarantee Premium Revenue  |
| Debit  | 560000 | Donated Revenue - Financial Resources  |
| Debit  | 561000 | Donated Revenue - Non-Financial Resources  |
| Debit  | 590000 | Other Revenue  |
| Debit  | 711000 | Gains on Disposition of Assets - Other   |
| Debit  | 711100 | Gains on Disposition of Investments  |
| Debit  | 711200 | Gains on Disposition of Borrowings   |
| Debit  | 718000 | Unrealized Gains   |
| Debit  | 719000 | Other Gains  |
| Debit  | 730000 | Extraordinary Items  |
| Debit  | 740000 | Prior-Period Adjustments Due to Corrections of Errors                                    |
| Debit  | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles                         |
| Debit  | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years<br>Preceding the Prior-Year |
| Credit | 340000 | Fiduciary Net Assets   |
| Credit | 520900 | Contra Revenue for Services Provided   |
| Credit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable                                   |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments  |
| Credit | 531900 | Contra Revenue for Interest Revenue - Other  |
| Credit | 532400 | Contra Revenue for Penalties and Fines   |
| Credit | 532900 | Contra Revenue for Administrative Fees   |
| Credit | 540900 | Contra Revenue for Funded Benefit Program Revenue  |
| Credit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue                               |
| Credit | 560900 | Contra Revenue for Donations - Financial Resources                                       |
| Credit | 561900 | Contra Donated Revenue - Nonfinancial Resources  |
| Credit | 590900 | Contra Revenue for Other Revenue   |

**U.S. Standard General Ledger  
Account Transactions**

**H310** To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

**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, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 340000 | Fiduciary Net Assets                                 |
| Credit | 342000 | Withdrawals or Distributions of Fiduciary Net Assets |

**H400** To record warrant for Quota increase in the International Monetary Fund assets.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 411991 | Other Appropriations Realized - International Monetary Fund - Reserve Tranche  |
| Debit  | 411992 | Other Appropriations Realized - International Monetary Fund - Letter of Credit |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund      |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

**H402** To record the present value payment in the International Monetary Fund.

**Comment:** While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

|        |        |                                      |
|--------|--------|--------------------------------------|
| Debit  | 461000 | Allotments - Realized Resources      |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 729090 | Losses on International Monetary Fund Assets                                   |
| Credit | 119306 | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment |

## U.S. Standard General Ledger

## Account Transactions

**H406** To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411990 | Other Appropriations Realized - International Monetary Fund               |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

**H410** To record an increase of the Letter of Credit for the International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119309 | International Monetary Fund - Currency Holdings |
| Credit | 119305 | International Monetary Fund - Letter of Credit  |

**H412** To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119305 | International Monetary Fund - Letter of Credit  |
| Debit  | 119333 | International Monetary Fund - Reserve Position  |
| Credit | 101000 | Fund Balance With Treasury                      |
| Credit | 119309 | International Monetary Fund - Currency Holdings |

**H420** To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund                              |
| Credit | 417590 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**H422** To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417590 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund                              |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

## U.S. Standard General Ledger

## Account Transactions

**H424** To record a decrease for the maintenance of value adjustment and transfer the excess.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund                                    |
| Debit  | 462091 | Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB) |
| Credit | 417690 | Allocation Transfers of Prior-Year Balances - International Monetary Fund                                    |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury                |

**H426** To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 417690 | Allocation Transfers of Prior-Year Balances - International Monetary Fund |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury               |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

**H428** To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |
| Credit | 435190 | Partial Cancellation of Authority - International Monetary Fund           |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury              |

**H430** To record payment vouchers.

**Comment:** Reverse this TC for amendments.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 119305 | International Monetary Fund - Letter of Credit |
| Credit | 101000 | Fund Balance With Treasury                     |

**H432** To record a decrease to the Reserve Position.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119309 | International Monetary Fund - Currency Holdings |
| Credit | 119333 | International Monetary Fund - Reserve Position  |

**U.S. Standard General Ledger  
Account Transactions**

**H434** To record a decrease in Currency.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 119307 | International Monetary Fund - Dollar Deposits With the IMF |
| Credit | 119090 | Other Cash - International Monetary Fund                   |

**H436** To record a decrease in the Quota due to CVA.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 119306 | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment |
| Credit | 119309 | International Monetary Fund - Currency Holdings                                |

**H438** To record a gain in the Quota.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 429590 | Adjustments to the International Monetary Fund                            |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 119309 | International Monetary Fund - Currency Holdings |
| Credit | 719090 | Gains on International Monetary Fund Assets     |

**H440** To record a loss in the Quota.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |
| Credit | 429590 | Adjustments to the International Monetary Fund                            |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 729090 | Losses on International Monetary Fund Assets    |
| Credit | 119309 | International Monetary Fund - Currency Holdings |

**H442** To record the issuance of a new loan to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 135090 | Loans Receivable - International Monetary Fund |
| Credit | 101000 | Fund Balance With Treasury                     |

**U.S. Standard General Ledger  
Account Transactions**

**H444** To record the repayment on the loan.

**Comment:** Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued.  
Credit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was higher than when the loan was issued.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 101000 | Fund Balance With Treasury   |
| Debit  | 135990 | Allowance for Loss on Loans Receivable - International Monetary Fund |
| Credit | 135090 | Loans Receivable - International Monetary Fund                       |

**H446** To record in the FX rate change for loans (decrease in allowance/gain.)

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 429590 | Adjustments to the International Monetary Fund                            |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 135990 | Allowance for Loss on Loans Receivable - International Monetary Fund |
| Credit | 719090 | Gains on International Monetary Fund Assets                          |

**H448** To record warrant for FX rate change.

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 411994 | Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB) |
| Credit | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund                 |

**Proprietary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 101000 | Fund Balance With Treasury                          |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

**H449** To record in the FX rate change for loans (increase in allowance/loss.)

**Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 462090 | Unobligated Funds Exempt From Apportionment - International Monetary Fund |
| Credit | 429590 | Adjustments to the International Monetary Fund                            |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 729090 | Losses on International Monetary Fund Assets                         |
| Credit | 135990 | Allowance for Loss on Loans Receivable - International Monetary Fund |

## U.S. Standard General Ledger

## Account Transactions

**H450** To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 119306 | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment |
| Credit | 119305 | International Monetary Fund - Letter of Credit                                 |

**H480** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 417590 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund |
| Debit  | 420190 | Total Actual Resources - Collected - International Monetary Fund                                       |
| Credit | 411990 | Other Appropriations Realized - International Monetary Fund  |
| Credit | 411991 | Other Appropriations Realized - International Monetary Fund - Reserve Tranche                          |
| Credit | 411992 | Other Appropriations Realized - International Monetary Fund - Letter of Credit                         |



# Treasury Financial Manual

## Part 1, Section IV: USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute Table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

### Note:

Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior -year obligations. For reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders—Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders—Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders—Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders—Obligations, Refunds Collected." However, at year-end these accounts close to the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, "Undelivered Orders—Obligations, Unpaid," 480200, "Undelivered Orders—Obligations, Prepaid/Advanced," 490100, "Delivered Orders—Obligations, Unpaid," and 490200, "Delivered Orders—Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

| Section IV                              | Page Number |
|---|-------------|
| USSGL Attribute Definition Report (ADR) | IV ADR - 1  |
| USSGL Account Attribute Table (AT)      | IV AT - 1   |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name                        | Short Name     | Attribute Definition  | Domain   | System Chars | Reference  | Supplied By |
|---------------------------------------|----------------|---|--|--------------|--|-------------|
| Anticipated Indicator                 | Anticipated    | Indicates that the transaction is expected or anticipated to occur in the current fiscal year.  | N - No,<br>Y - Yes   | 1/A          | USSGL  | USSGL       |
| Apportionment Category B Program Code | Apport Cat B   | The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is a four digit number that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act. | #### - Apportionment Category B Program Code   | 4/N          | OMB Circ. No. A-11                                   | Bulk File   |
| Apportionment Category Code           | Apport Cat     | Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E).  | A - Category A - Quarterly Apportionments,<br>B - Category B - Apportionments other than quarterly,<br>E - Exempt from Apportionment   | 1/A          | OMB Circ. No. A-11                                   | Bulk File   |
| Authority Type Code                   | Auth Type Code | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority.   | B - Borrowing Authority,<br>C - Contract Authority,<br>D - Advance Appropriation,<br>E - Appropriation (Advance Funding) available in Prior Year,<br>F - Appropriation (Advance Funding) available from Subsequent Year,<br>P - Appropriation (excluding Advance Funding),<br>R - Reappropriation,<br>S - Spending Authority from Offsetting Collections,<br>X - Transfer of Borrowing Authority Converted to Cash | 1/A          | OMB Circ. No. A-11,<br>TFM Year-end Closing Bulletin | Bulk File   |
| Availability Time Indicator           | Avail Time     | Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.   | A - Available in current period,<br>S - Available in subsequent period   | 1/A          | OMB Circ. No. A-11                                   | Bulk File   |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name                        | Short Name                            | Attribute Definition  | Domain   | System Chars | Reference  | Supplied By |
|---------------------------------------|---------------------------------------|---|--|--------------|--|-------------|
| BEA Category Indicator                | BEA Cat                               | At a USSGL account level, indicates whether the Budget Enforcement Act (BEA) category is discretionary or mandatory. Additionally, the BEA Category is also used at a Treasury account level for governmentwide reporting. For Treasury expenditure accounts, this category may be classified as discretionary (D), mandatory (M), or split (S). For Treasury receipt accounts, this category may be classified as discretionary (D), government (G), mandatory (M), net income (N), or split (S). Note - Split means that agency is reporting both discretionary and mandatory categories. | D - Discretionary,<br>M - Mandatory                                      | 1/A          | OMB Circ.<br>No. A-11                                    | Bulk File   |
| Begin End Indicator                   | Begin/End                             | Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.   | B - Beginning Balance,<br>E - Ending Balance                             | 1/A          | TFM  | Bulk File   |
| Borrowing Authority From the Public   | Borrowing Authority From the Public   | Definite Indefinite Borrowing Authority from the Public   | D - Definite,<br>I - Indefinite,<br>M - Mixed,<br>N - Null               | 1/C          | MTS  | TAS         |
| Borrowing Authority From the Treasury | Borrowing Authority From the Treasury | Definite Indefinite Borrowing Authority   | D - Definite,<br>I - Indefinite,<br>M - Mixed,<br>N - Null               | 1/C          | Treasury   | TAS         |
| Borrowing Source Code                 | Borrow Source                         | Indicates whether borrowing took place from the public, Treasury, or a federal financing bank.  | F - Federal Financing Bank,<br>P - Public,<br>T - Treasury               | 1/A          | TFM, OMB<br>Circ. No. A-11                               | Bulk File   |
| Budget Object Class                   | Budget Object Class                   | Budget Object Classes represent the categories in a classification system that presents obligations by the items or services purchased by the Federal Government  | ##### - Budget Object Class Code   | 4/N          | OMB Circ.<br>No. A-11                                    | Bulk File   |
| Budgetary Impact Indicator            | Budgetary Impact Indicator            | Indicates whether financing resources and non-exchange revenue have an impact on the budget.  | D - Budgetary Impact,<br>E - Non-Budgetary Impact                        | 1/A          | TFM  | Bulk File   |
| Budgetary Proprietary Code            | Budg/Prop                             | Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example, USSGL account 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service is reported on the Balance Sheet and the Schedule P. USSGL account 161000 domain value will be A.  | A - Both Budgetary and Proprietary,<br>B - Budgetary,<br>P - Proprietary | 1/A          | OMB Circ.<br>No. A-11,<br>OMB Circ.<br>No. A-136,<br>TFM | USSGL       |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name                   | Short Name         | Attribute Definition   | Domain   | System Chars | Reference  | Supplied By |
|----------------------------------|--------------------|--|--|--------------|--|-------------|
| Bureau Code                      | Bureau Code        | Identifies the Code used to associate ATB activity to a specific Bureau within that Agency. Allows Agencies with TAS/ATB activity crossing multiple Bureaus to be able to create Bureau level Financial Statements within an Agency. This Attribute is not required for monthly GTAS Bulkdata submissions. It is strictly for use by Agencies for their own internal reporting needs.  | ##### - Bureau Code  | 5/C          | Agency   | Bulk File   |
| Contract Authority               | Contract Authority | Definite or Indefinite Contract Authority  | D - Definite,<br>I - Indefinite,<br>M - Mixed,<br>N - Null                 | 1/C          | MTS  | TAS         |
| Credit Cohort Year               | Cohort Yr          | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.  | 1001 - OPIC Working Capital,<br>1992-2026                                  | 4/N          | OMB Circ.<br>No. A-11                                    | Bulk File   |
| Custodial Noncustodial Indicator | Cust/Noncust       | Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.  | A - Non-custodial,<br>S - Custodial  | 1/A          | SFFAS #7,<br>OMB Circ.<br>No. A-136                      | Bulk File   |
| Debit Credit Indicator           | Debit/Credit       | Indicates whether the balance reported is a debit or credit.   | C - Credit,<br>D - Debit   | 1/A          | OMB Circ.<br>No. A-11,<br>OMB Circ.<br>No. A-136,<br>TFM | Bulk File   |
| Disaster Emergency Fund Code     | DEFC               | Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression or none of the three. Note - Once one of the three has been identified, the title "Disaster/Emergency/Wildfire Suppression", for example, will be replaced with the actual title identified by OMB such as "Emergency PL 115-56." For the current list of DEFC values, visit the Disaster and Emergency Funding Tracking Dashboard ( <a href="https://community.max.gov/x/cYW9V">https://community.max.gov/x/cYW9V</a> ). | 1 or 3 character OMB approved value  | 3/C          | OMB<br>Guidance/TF<br>M                                  | Bulk File   |
| Exchange Nonexchange Code        | Exch/Nonexch       | Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.  | E - Exchange without associated costs,<br>T - Nonexchange,<br>X - Exchange | 1/A          | SFFAS #7,<br>TFM   | Bulk File   |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name           | Short Name             | Attribute Definition  | Domain  | System Chars | Reference          | Supplied By |
|--------------------------|------------------------|---|---|--------------|--------------------|-------------|
| Federal Non-Federal Code | Fed/NonFed             | Indicates the type of entity involved in transactions with the reporting entity: other federal entities (F); non-federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-federal partners (E), unidentified federal activity that does not have a trading partner (Z), or General Fund of the U.S. Government only (G). | E - Non Federal Exception,<br>F - Federal,<br>G - General Fund of the U.S. Government Only,<br>N - Non Federal,<br>Z - Non-Reciprocating Federal Activity | 1/A          | SFFAS #7, TFM      | Bulk File   |
| Financing Account Code   | Financing Account Code | Indicates whether the federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.  | D - Direct,<br>G - Guaranteed,<br>N - Nonfinancing  | 1/A          | SF 133, Schedule P | TAS         |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name           | Short Name | Attribute Definition   | Domain  | System Chars | Reference             | Supplied By |
|--------------------------|------------|--|---|--------------|-----------------------|-------------|
| GTAS Fund Type Code      | Fund Type  | A classification established in law that describes an OMB account's relationship to the government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 1500). | CF - Clearing Account (F3500-F3885),<br>DF - Deposit Fund. (6000-6999),<br>EC - Consolidated Working Fund (3900-3959),<br>EG - General Fund (0000-3899),<br>EM - Management Fund (3960-3999),<br>EP - Public Enterprise Revolving Funds (4000-4499),<br>ER - Intragovernmental Revolving Funds (4500-4999),<br>ES - Special Fund (5000-5999),<br>ET - Trust Non-revolving Fund (8000-8399 & 8500-8999),<br>GA - General Fund of the U.S. Government Authority,<br>MR - Miscellaneous Unavailable Receipts (9500-9550),<br>TR - Trust Revolving Fund (8400-8499),<br>UG - Unavailable General Fund Receipt (0000-3499),<br>US - Unavailable Special Fund Receipt (5000-5999),<br>UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999) | 2/A          | FAST Book             | TAS         |
| Normal Balance Indicator | Norm Bal   | Normal condition of the balance in an USSGL account (debit or credit).   | C - Credit,<br>D - Debit  | 1/A          | SF 133,<br>Schedule P | USSGL       |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name               | Short Name          | Attribute Definition  | Domain  | System Chars | Reference          | Supplied By |
|------------------------------|---------------------|---|---|--------------|--------------------|-------------|
| Prior Year Adjustment Code   | PY Adj              | Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.        | B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system,<br>P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system,<br>X - Not an adjustment to prior-year reporting | 1/A          | OMB Circ. No. A-11 | Bulk File   |
| Program Report Category Code | Program Rpt Cat     | Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act. | ## - Program Report Category Code   | 2/N          | OMB Circ. No. A-11 | Bulk File   |
| Reduction Type Code          | Reduction Type      | The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information.  | ATB - Across The Board reduction,<br>OTR - Reductions other than ATB and SEQ,<br>SEQ - Sequestration,<br>XXX - N.A.   | 3/A          | OMB Circ. No. A-11 | Bulk File   |
| Reimbursable Flag Indicator  | Reimb Flag          | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.  | D - Direct,<br>R - Reimbursable   | 1/A          | OMB Circ. No. A-11 | Bulk File   |
| Reporting Type Code          | Reporting Type Code | Indicates at the TAS level activity related to non-federal ownership interest or statutory dedication of specifically identified revenues to designated activities.   | E - Dedicated Collection,<br>F - Fiduciary,<br>U - Undesignated   | 1/A          | SFFAS 27           | TAS         |

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

| Attribute Name                     | Short Name        | Attribute Definition   | Domain   | System Chars | Reference                           | Supplied By |
|------------------------------------|-------------------|--|--|--------------|-------------------------------------|-------------|
| TAS Status Code                    | TAS Status        | Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement.<br><br>Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely.<br><br>Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose. | C - Canceled,<br>E - Expired,<br>U - Unexpired   | 1/A          | OMB Circ.<br>No. A-11               | TAS         |
| TAS Status Transitioning Code      | Trans. Code       | Expiring - Applies to annual and multi-year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual and multi-year accounts. For annual and multi-year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year.   | K - Canceling,<br>N - Not applicable,<br>X - Expiring  | 1/A          | TFM                                 | TAS         |
| Trading Partner Agency Identifier  | Trading Ptnr      | Represents the agency identifier of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G.   | ### - Trading Partner (CGAC three-digit department code)   | 3/N          | FAST Book,<br>OMB Circ,<br>No. A-11 | Bulk File   |
| Trading Partner Main Account Code  | Trading Ptnr Main | Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F.   | - Blank is Acceptable,<br>#### - Trading Partner Account (Must be a valid main account for the trading partner.) | 4/N          | FAST Book                           | Bulk File   |
| Year of Budget Authority Indicator | Year of BA        | Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS.   | BAL - Outlays from balances brought forward,<br>NEW - Outlays from new budget authority                          | 3/A          | OMB Circ.<br>No. A-11               | Bulk File   |
|                                    |                   |  |  |              |                                     |             |

U.S. Standard General Ledger - Attribute Table

| USSGL ACCOUNT |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            | TAS ATTRIBUTES |  |  |                     |                        |            |             |
|---------------|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|---------------|----------------------|--------|------|-------------|------------|------------|----------------|--|--|---------------------|------------------------|------------|-------------|
| USSGL Acct.   | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC  | Fund Type                                    | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |
| 101000        | Fund Balance With Treasury   | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 109000        | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |
| 110100        | General Fund of the U.S. Government's Operating Cash                                     | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | GA/MR  | U  | N                   | U                      | N          |             |
| 110300        | Restricted Operating Cash  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | GA/MR  | U  | N                   | U                      | N          |             |
| 110900        | Checks Outstanding   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | GA/MR  | U  | N                   | U                      | N          |             |
| 111000        | Undeposited Collections  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 112000        | Imprest Funds  | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 112500        | U.S. Debit Card Funds  | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U                      | X/K/N      |             |
| 113000        | Funds Held Outside of Treasury - Budgetary   | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 113500        | Funds Held Outside of Treasury - Non-Budgetary   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | DF   | E/F/U  | N                   | U/E                    | X/K/N      |             |
| 113510        | Restricted Cash Held Outside of Treasury - Non-Budgetary                                 | N                | P          | D        | B/E                  | D             |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | DF   | E/F/U  | N                   | U/E                    | X/K/N      |             |
| 114500        | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account             | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | GA/MR  | U  | N                   | U                      | N          |             |
| 119000        | Other Cash   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 119090        | Other Cash - International Monetary Fund   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 119305        | International Monetary Fund - Letter of Credit   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 119306        | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment           | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 119307        | International Monetary Fund - Dollar Deposits With the IMF                               | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 119309        | International Monetary Fund - Currency Holdings  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 119333        | International Monetary Fund - Reserve Position   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 119400        | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)      | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U                      | X/K/N      |             |
| 119500        | Other Monetary Assets  | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 120000        | Foreign Currency   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 120500        | Foreign Currency Denominated Equivalent Assets   | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | EP   | E  | N                   | U                      | N          |             |
| 120900        | Uninvested Foreign Currency  | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | EP   | E  | N                   | U                      | N          |             |
| 123000        | Foreign Currency Held Outside Of Treasury - Budgetary                                    | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | N                   | U/E                    | X/K/N      |             |
| 123500        | Foreign Currency Held Outside Of Treasury - Non-Budgetary                                | N                | P          | D        | B/E                  | D             |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | DF   | E/F/U  | N                   | U/E                    | X/K/N      |             |
| 125000        | Central Accounting/Agency Reconciliation Account   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | GA   | U  | N                   | U                      | N          |             |
| 131000        | Accounts Receivable  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | F/N            | ###          | ####          |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 131900        | Allowance for Loss on Accounts Receivable  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | F/N            | ###          | ####          |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 132000        | Funded Employment Benefit Contributions Receivable                                       | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 132100        | Unfunded FECA Benefit Contributions Receivable   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | ####                 |        |      |             |            |            |                | EG   | U  | D/G/N               | U                      | N          |             |
| 132500        | Taxes Receivable   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 132900        | Allowance for Loss on Taxes Receivable   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 133000        | Receivable for Transfers of Currently Invested Balances                                  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###           | ####                 |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 133500        | Expenditure Transfers Receivable   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###           | ####                 |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134000        | Interest Receivable - Not Otherwise Classified   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | F/N            | ###          | ####          |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/TRUG/US/UT        | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134100        | Interest Receivable - Loans  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | F/N            | ###          | ####          |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134200        | Interest Receivable - Investments  | N                | A          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | F/N            | ###          | ####          |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134300        | Interest Receivable - Taxes  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134400        | Interest Receivable on Special Drawing Rights (SDR)                                      | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A              | N              |              |               |                      |        |      |             |            |            |                | EP   | E  | N                   | U                      | N          |             |
| 134500        | Allowance for Loss on Interest Receivable - Loans  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134600        | Allowance for Loss on Interest Receivable - Investments                                  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134700        | Allowance for Loss on Interest Receivable - Not Otherwise Classified                     | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 134800        | Allowance for Loss on Interest Receivable - Taxes  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | N              |              |               |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 134900        | Interest Receivable on Uninvested Funds  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            | F              | ###          | ####          |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/TRUG/US/UT        | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 135000        | Loans Receivable   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 135090        | Loans Receivable - International Monetary Fund   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                | EG   | U  | N                   | U                      | N          |             |
| 135100        | Capitalized Loan Interest Receivable - Non-Credit Reform                                 | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 135900        | Allowance for Loss on Loans Receivable   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |               |                      |        |      |             |            |            |                | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U  | D/G/N               | U/E                    | X/K/N      |             |
| 135990        | Allowance for Loss on Loans Receivable - International Monetary Fund                     | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            |            |                |  | EG   | U                   | N                      | U          | N           |
| 136000        | Penalties and Fines Receivable - Not Otherwise Classified                                | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | F/N          | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 136100        | Penalties and Fines Receivable - Loans   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | F/N          | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 136300        | Penalties and Fines Receivable - Taxes   | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | N            |               |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 136500        | Allowance for Loss on Penalties and Fines Receivable - Loans                             | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | N            |               |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 136700        | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified          | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | F/N          | ###           | ####                 |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 136800        | Allowance for Loss on Penalties and Fines Receivable - Taxes                             | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             | A/S            |                | N            |               |                      |        |      |             |            |            |                |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  |            |             |

| U.S. Standard General Ledger - Attribute Table |   |                  |               |             |                      |                  |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           |   |   |               |                |       |       |
|--|---|------------------|---------------|-------------|----------------------|------------------|----------------------|---------------|-----------------|---------------|------------|------------------|----------------------------------|-------------|-----------------------|-----------------------|------------------|-----------------------|----------------------------|-----------|------|-------------------|------------|---------------|-------------------|-----|-----------|---|---|---------------|----------------|-------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |               |             | BULK FILE ATTRIBUTES |                  |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               | TAS ATTRIBUTES    |     |           |   |   |               |                |       |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-<br>cipat   | Budg/<br>Prop | Norm<br>Bal | Begin/<br>End        | Debit/<br>Credit | Auth<br>Type<br>Code | Apport<br>Cat | Apport<br>Cat B | Avail<br>Time | BEA<br>Cat | Borrow<br>Source | Budgetary<br>Impact<br>Indicator | Cohort Year | Cust/<br>Non-<br>cust | Exch/<br>Non-<br>exch | Fed/ Non-<br>fed | Tradi-<br>ng<br>Prtrn | Trading<br>Partner<br>Main | PY<br>Adj | DEFC | Pgm<br>Rpt<br>Cat | Reimb Flag | Year<br>of BA | Reduction<br>Type | BOC | Fund Type | Reporting<br>Type Code                    | Financing<br>Account<br>Code              | TAS<br>Status | Trans.<br>Code |       |       |
| 137100   | Administrative Fees Receivable - Loans  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 137300   | Administrative Fees Receivable - Taxes  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 137400   | Criminal Restitution Receivable   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 137500   | Allowance for Loss on Administrative Fees Receivable - Loans  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 137700   | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified                               | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 137800   | Allowance for Loss on Administrative Fees Receivable - Taxes  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 137900   | Allowance for Loss on Criminal Restitution Receivable   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 138000   | Loans Receivable - Troubled Assets Relief Program   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 138100   | Interest Receivable - Loans - Troubled Assets Relief Program  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 138400   | Interest Receivable - Foreign Currency Denominated Assets   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A                     |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | EP  | E   | N             | U              | N     |       |
| 138500   | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program                            | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 138900   | Allowance for Subsidy - Loans - Troubled Assets Relief Program  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 139000   | Appropriated Dedicated Collections Receivable   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F                | ###                   | /####                      |           |      |                   |            |               |                   |     |           | ES/ET/US/UT                               | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 139900   | Allowance for Subsidy   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 141000   | Advances and Prepayments  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 151100   | Operating Materials and Supplies Held for Use   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E/C          | X/K/N |       |
| 151200   | Operating Materials and Supplies Held in Reserve for Future Use   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 151300   | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E/C          | X/K/N |       |
| 151400   | Operating Materials and Supplies Held for Repair  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E/C          | X/K/N |       |
| 151600   | Operating Materials and Supplies in Development   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | EG/ER/ET                                  | E/F/U                                     | D/G/N         | U/E/C          | X/K/N |       |
| 151900   | Operating Materials and Supplies - Allowance  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E/C          | X/K/N |       |
| 152100   | Inventory Purchased for Resale  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152200   | Inventory Held in Reserve for Future Sale   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152300   | Inventory Held for Repair   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152400   | Inventory - Excess, Obsolete, and Unserviceable   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152500   | Inventory - Raw Materials   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152600   | Inventory - Work-in-Process   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152700   | Inventory - Finished Goods  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 152900   | Inventory - Allowance   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 153100   | Seized Monetary Instruments   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 153200   | Seized Cash Deposited   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | DF  | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 154100   | Forfeited Property Held for Sale  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 154200   | Forfeited Property Held for Donation or Use   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 154900   | Forfeited Property - Allowance  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 155100   | Foreclosed Property   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 155900   | Foreclosed Property - Allowance   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 156100   | Commodities Held Under Price Support and Stabilization Support Programs                                       | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 156900   | Commodities - Allowance   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 157100   | Stockpile Materials Held in Reserve   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 157200   | Stockpile Materials Held for Sale   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 159100   | Other Related Property  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 159900   | Other Related Property - Allowance  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N         | U/E            | X/K/N |       |
| 161000   | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                            | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161020   | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market                          | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | ####                       |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161100   | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                               | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161120   | Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market                             | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | ####                       |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161200   | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                                | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161220   | Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market                              | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | ####                       |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161300   | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161320   | Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | ####                       |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |
| 161800   | Market Adjustment - Investments   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | E/F/N            | ###                   | /####                      |           |      |                   |            |               |                   |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U         | D/G/N          | U     | X/K/N |

| U.S. Standard General Ledger - Attribute Table |   |                  |               |             |                      |                  |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     |   |   |                              |               |                |       |
|--|---|------------------|---------------|-------------|----------------------|------------------|----------------------|---------------|-----------------|---------------|------------|------------------|----------------------------------|-------------|-----------------------|-----------------------|------------------|-----------------------|----------------------------|-----------|------|-------------------|------------|---------------|-------------------|-----|---|---|------------------------------|---------------|----------------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |               |             | BULK FILE ATTRIBUTES |                  |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               | TAS ATTRIBUTES    |     |   |   |                              |               |                |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-<br>cipat   | Budg/<br>Prop | Norm<br>Bal | Begin/<br>End        | Debit/<br>Credit | Auth<br>Type<br>Code | Apport<br>Cat | Apport<br>Cat B | Avail<br>Time | BEA<br>Cat | Borrow<br>Source | Budgetary<br>Impact<br>Indicator | Cohort Year | Cust/<br>Non-<br>cust | Exch/<br>Non-<br>exch | Fed/ Non-<br>fed | Tradi-<br>ng<br>Prtnr | Trading<br>Partner<br>Main | PY<br>Adj | DEFC | Pgm<br>Rpt<br>Cat | Reimb Flag | Year<br>of BA | Reduction<br>Type | BOC | Fund Type                                 | Reporting<br>Type Code                    | Financing<br>Account<br>Code | TAS<br>Status | Trans.<br>Code |       |
| 162000   | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | E/F/N            | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 162100   | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 162200   | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 162300   | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 163000   | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F                | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 163100   | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                      | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F                | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 163300   | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service      | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F                | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 164200   | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                         | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 164300   | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/N              | ###                   | /####                      |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U              | X/K/N |
| 164400   | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 164500   | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 164600   | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act                    | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 164700   | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 165000   | Preferred Stock in Federal Government Sponsored Enterprise  | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 165100   | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                       | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 165200   | Common Stock Warrants in Federal Government Sponsored Enterprise  | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 165300   | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                        | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U             | X/K/N          |       |
| 167000   | Foreign Investments   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | EP  | E   | N                            | U             | N              |       |
| 167100   | Discount on Foreign Investments   | N                | A             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | EP  | E   | N                            | U             | N              |       |
| 167200   | Premium on Foreign Investments  | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | EP  | E   | N                            | U             | N              |       |
| 167900   | Foreign Exchange Rate Revalue Adjustments - Investments   | N                | A             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | EP  | E   | N                            | U             | N              |       |
| 169000   | Other Non-Federal Investments   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | N                |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E           | X/K/N          |       |
| 171100   | Land and Land Rights  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 171200   | Improvements to Land  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 171900   | Accumulated Depreciation on Improvements to Land  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 172000   | Construction-in-Progress  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 173000   | Buildings, Improvements, and Renovations  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 173900   | Accumulated Depreciation on Buildings, Improvements, and Renovations  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 174000   | Other Structures and Facilities   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 174900   | Accumulated Depreciation on Other Structures and Facilities   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 175000   | Equipment   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 175900   | Accumulated Depreciation on Equipment   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 181000   | Assets Under Capital Lease  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 181900   | Accumulated Depreciation on Assets Under Capital Lease  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 182000   | Leasehold Improvements  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 182900   | Accumulated Amortization on Leasehold Improvements  | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 183000   | Internal-Use Software   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 183200   | Internal-Use Software in Development  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 183900   | Accumulated Amortization on Internal-Use Software   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 184000   | Other Natural Resources   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 184900   | Allowance for Depletion   | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 189000   | Other General Propertv, Plant, and Equipment  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 189900   | Accumulated Depreciation on Other General Property, Plant, and Equipment                                    | N                | P             | C           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                  |                       |                            |           |      |                   |            |               |                   |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N                        | U/E/C         | X/K/N          |       |
| 192100   | Receivable From Appropriations  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   |                       | G                | ###                   | ####                       |           |      |                   |            |               |                   |     |   | CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/N   |
| 192300   | Contingent Receivable for Capital Transfers   | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F                | ###                   | ####                       |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 192500   | Capital Transfers Receivable  | N                | P             | D           | B/E                  | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F                | ###                   | ####                       |           |      |                   |            |               |                   |     |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                        | D/G/N         | U/E            | X/K/N |

| U.S. Standard General Ledger - Attribute Table |  |                  |           |          |                      |              |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     |  |                     |                        |            |             |  |
|--|--|------------------|-----------|----------|----------------------|--------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|---------------|---------------|--------------|---------------|----------------------|--------|------|-------------|------------|----------------|----------------|-----|--|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |  | USSGL ATTRIBUTES |           |          | BULK FILE ATTRIBUTES |              |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            | TAS ATTRIBUTES |                |     |  |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title  | Anti-cipated     | Budg/Prop | Norm Bal | Begin/End            | Debit/Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/Non-cust | Exch/Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA     | Reduction Type | BOC | Fund Type                                    | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 193000   | Lessor Lease Receivable  | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |  |
| 193900   | Allowance for Loss on Lease Receivable   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |  |
| 195000   | Lessee Right-To-Use Lease Asset  | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |  |
| 195900   | Accumulated Amortization on Lessee Lease Assets  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |  |
| 198000   | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | GA   | U                   | N                      | U          | N           |  |
| 198100   | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             | A             |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 199000   | Other Assets   | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/G/N        | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 199010   | Other Assets - General Fund of the U.S. Government   | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | GA   | U                   | N                      | U          | N           |  |
| 199500   | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed  | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | D/G/N                  | U/E/C      | X/K/N       |  |
| 199900   | Central Accounting Control Account   | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | GA/MR  | U                   | N                      | U          | N           |  |
| 201000   | Liability for Fund Balance With Treasury   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | GA   | U                   | N                      | U          | N           |  |
| 209010   | Liability for Fund Balance While Awaiting a Warrant or Mandated Non-Expenditure Transfer   | N                | P         | C        | E                    | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | ####                 |        |      |             |            |                |                |     | GA   | U                   | N                      | U          | N           |  |
| 211000   | Accounts Payable   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             | A/S           |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 211200   | Accounts Payable for Federal Government Sponsored Enterprise   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 212000   | Disbursements in Transit   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 213000   | Contract Holdbacks   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 214000   | Accrued Interest Payable - Not Otherwise Classified  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |  |
| 214010   | Unfunded Accrued Interest Payable  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 214100   | Accrued Interest Payable - Loans   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 214200   | Accrued Interest Payable - Debt  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 214900   | Accrued Interest Payable on Uninvested Funds   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | ####                 |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 215000   | Payable for Transfers of Currently Invested Balances   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 215500   | Expenditure Transfers Payable  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 216000   | Entitlement Benefits Due and Payable   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 217000   | Subsidy Payable to the Financing Account   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 218000   | Loan Guarantee Liability   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 219000   | Other Liabilities With Related Budgetary Obligations   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 219100   | Liability for Employer Benefits and Claims Incurred but Not Reported   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 219200   | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | EP   | E                   | N                      | U          | N           |  |
| 219300   | Allocation of Special Drawing Rights (SDRs)  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | EP   | E                   | N                      | U          | N           |  |
| 220000   | Liability for Unpaid Insurance Claims  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 220500   | Liability for Unearned Insurance Premiums  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221000   | Accrued Funded Payroll and Leave   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221100   | Withholdings Payable   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221300   | Employer Contributions and Payroll Taxes Payable   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N/Z        | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221500   | Other Post Employment Benefits Due and Payable   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221600   | Pension Benefits Due and Payable to Beneficiaries  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221700   | Benefit Premiums Payable to Carriers   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 221800   | Life Insurance Benefits Due and Payable to Beneficiaries   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 222000   | Unfunded Leave   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N            |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 222500   | Unfunded FECA Liability  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/Z          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 229000   | Other Unfunded Employment Related Liability  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N/Z        | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 231000   | Liability for Advances and Prepayments   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 232000   | Other Deferred Revenue   | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 233000   | Unearned Lessor Revenue  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               |              |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 240000   | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N/Z          |               |                      |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 241000   | Liability for Clearing Accounts  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | N/Z          |               |                      |        |      |             |            |                |                |     | CF   | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 251000   | Principal Payable to the Bureau of the Fiscal Service  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 251100   | Capitalized Loan Interest Payable - Non-Credit Reform  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 252000   | Principal Payable to the Federal Financing Bank  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F            | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 253000   | Securities Issued by Federal Agencies Under General and Special Financing Authority  | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 253100   | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                                      | N                | P         | D        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |
| 253200   | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                                       | N                | P         | C        | B/E                  | D/C          |                |            |              |            |         |               |                            |             |               |               | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/N         |  |

| U.S. Standard General Ledger - Attribute Table |  |                  |            |          |                      |               |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           |  |                        |            |             |       |
|--|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|----------------|----------------------|--------|------|-------------|------------|------------|----------------|-----|-----------|--|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            | TAS ATTRIBUTES |     |           |  |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Ptnrtr | Trading Partner Main | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type | Reporting Type Code                          | Financing Account Code | TAS Status | Trans. Code |       |
| 253300   | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority    | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 253400   | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority     | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 254000   | Participation and Payment Certificates   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 259000   | Other Debt   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/G/N        | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 259100   | Repayable Advance Debt   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/UT       | E/U                    | D/G/N      | U/E         | X/K/N |
| 259200   | Appropriated Debt  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/G          | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                    | D/G/N      | U/E         | X/K/N |
| 261000   | Actuarial Pension Liability  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 262000   | Actuarial Health Insurance Liability   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 263000   | Actuarial Life Insurance Liability   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 265000   | Actuarial FECA Liability   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 266000   | Actuarial Liabilities for Federal Insurance and Guarantee Programs   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 267000   | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs                                | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 269000   | Other Actuarial Liabilities  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 291000   | Prior Liens Outstanding on Acquired Collateral   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 292000   | Contingent Liabilities   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E/C       | X/N   |
| 292200   | Contingent Liabilities - Federal Government Sponsored Enterprise   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 292300   | Contingent Liability for Capital Transfers   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 293000   | Lessee Lease Liability   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E/C       | X/K/N |
| 293010   | Unfunded Lessee Lease Liability  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E/C       | X/K/N |
| 294000   | Capital Lease Liability  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 296000   | Accounts Payable From Canceled Appropriations  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###            | /####                |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/GA/TR                   | E/F/U                  | D/G/N      | U/E/C       | X/K/N |
| 297000   | Liability for Capital Transfers  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                | A/S            | F            | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 298000   | Custodial Liability  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                | S              | F/G/N        | ###            | ####                 |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U                  | D/G/N      | U/E         | X/N   |
| 298500   | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                                | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                | A              | F/G          | ###            | ####                 |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U                  | D/G/N      | U/E         | X/N   |
| 299000   | Other Liabilities Without Related Budgetary Obligations  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/G/N/Z      | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 299010   | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government                      | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 299100   | Other Liabilities - Reductions   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/G          | ###            | /####                |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | N     |
| 299110   | Reductions of Other Liabilities - General Fund of the U.S. Government  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 299200   | Appropriated Dedicated Collections Liability   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | ES/ET/US/UT                                  | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 299300   | Accrued Liabilities  | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###            | /####                |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 299500   | Estimated Cleanup Cost Liability   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                | N            |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E         | X/N   |
| 309000   | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer                            | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 309010   | Appropriations Outstanding - Warrants to be Issued or Mandated Non-Expenditure Transfer                            | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 310000   | Unexpended Appropriations - Cumulative   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310100   | Unexpended Appropriations - Appropriations Received  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/N   |
| 310200   | Unexpended Appropriations - Transfers-In   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR/UG                   | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310300   | Unexpended Appropriations - Transfers-Out  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310500   | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310600   | Unexpended Appropriations - Adjustments  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR/UG                   | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310700   | Unexpended Appropriations - Used - Accrued   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310710   | Unexpended Appropriations - Used - Disbursed   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310800   | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 310900   | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 320000   | Appropriations Outstanding - Cumulative  | N                | P          | D        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 320100   | Appropriations Outstanding - Warrants Issued   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 320110   | Appropriations Outstanding - Transfers   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 320600   | Appropriations Outstanding - Adjustments   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 320700   | Appropriations Outstanding - Used - Accrued  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 320710   | Appropriations Outstanding - Used - Disbursed  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     |           | GA   | U                      | N          | U           | N     |
| 320800   | Appropriations Outstanding - Prior-Period Adjustments  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | ####                 |        |      |             |            |            |                |     |           | GA   | E/U                    | N          | U           | N     |
| 331000   | Cumulative Results of Operations   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                  | D/G/N      | U/E/C       | X/K/N |
| 340000   | Fiduciary Net Assets   | N                | P          | C        | B/E                  | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | F                      | D/G/N      | U/E         | X/K/N |
| 341000   | Contributions to Fiduciary Net Assets  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | F                      | D/G/N      | U/E         | X/K/N |

| USSGL ACCOUNT |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            |                |     | TAS ATTRIBUTES                         |                     |                        |            |             |
|---------------|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|-----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|--|---------------------|------------------------|------------|-------------|
| USSGL Acct.   | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Partner | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type                              | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |
| 342000        | Withdrawals or Distributions of Fiduciary Net Assets   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | F                   | D/G/N                  | U/E        | X/K/N       |
| 403400        | Anticipated Adjustments to Contract Authority  | Y                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EG/EP/ER/ET                            | E/F/U               | N                      | U          | X/K/N       |
| 403500        | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn       | Y                | B          | C        | E                    | C             |                |            |              |            | M       |               |                            |                |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     | ER/ET                                  | U                   | N                      | U          | N           |
| 404400        | Anticipated Reductions to Borrowing Authority  | Y                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U          | X/K/N       |
| 404700        | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority        | Y                | B          | C        | E                    | D/C           | B/P/S          |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U          | X/K/N       |
| 404800        | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances           | Y                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U          | X/K/N       |
| 405000        | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts                   | Y                | B          | C        | E                    | C             |                |            |              |            | D       |               |                            |                |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EG/EP/ES/ET                            | E/F/U               | N                      | U          | N           |
| 406000        | Anticipated Collections From Non-Federal Sources   | Y                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | N            |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U          | X/K/N       |
| 407000        | Anticipated Collections From Federal Sources   | Y                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F          |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U          | X/K/N       |
| 408000        | Federal Financing Bank (FFB) - Anticipated Net Principal Payments                                | Y                | B          | D        | E                    | D/C           | X              |            |              |            | M       |               |                            |                |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | R          |            |                |     | ER                                     | U                   | N                      | U          | N           |
| 408100        | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | N                | B          | C        | E                    | D/C           | B/C/D/P/R/S    |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 408200        | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred       | N                | B          | C        | E                    | D/C           | B/C/D/P/R/S    |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 408300        | Transfers - Current-Year Authority - Receivable - Transferred                                    | N                | B          | C        | E                    | D/C           | B/C/D/P/R/S    |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR                | E/F/U               | D/G/N                  | U          | X/K/N       |

| U.S. Standard General Ledger - Attribute Table |   |                  |            |          |                      |               |                |            |              |            |         |               |                            |             |                |                |              |                 |                      |        |                                     |             |            |            |                |     |                         |                     |                        |            |             |       |
|--|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|-----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|-------------------------|---------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |             |                |                |              |                 |                      |        |                                     |             |            |            | TAS ATTRIBUTES |     |                         |                     |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Partner | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |       |
| 411100   | Debt Liquidation Appropriations   | N                | B          | D        | E                    | D/C           | D/P            |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                         | EG/EP/ER            | E/F/U                  | N          | U/E         | X/K/N |
| 411200   | Liquidation of Deficiency - Appropriations                                    | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                         | EG/EP/ER            | E/F/U                  | N          | U/E         | X/K/N |
| 411300   | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts | N                | B          | D        | E                    | D/C           | D/P            |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |     | ES/ET                   | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411400   | Appropriated Receipts Derived From Available Trust or Special Fund Receipts   | N                | B          | D        | E                    | D/C           | D/P            |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | ES/ET                   | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411500   | Loan Subsidy Appropriation  | N                | B          | D        | E                    | D/C           | D/P            |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EG                      | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411600   | Debt Forgiveness Appropriation  | N                | B          | D        | E                    | D/C           | P              |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411601   | Debt Forgiveness - Cancellation of Debt Adjustment                            | N                | B          | D        | E                    | D/C           | P              |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EP                      | E/U                 | N                      | U          | N           |       |
| 411700   | Loan Administrative Expense Appropriation                                     | N                | B          | D        | E                    | D/C           | D/P            |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EG                      | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411800   | Reestimated Loan Subsidy Appropriation  | N                | B          | D        | E                    | D/C           |                |            |              |            | M       |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EG                      | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411900   | Other Appropriations Realized   | N                | B          | D        | E                    | D/C           | D/E/F/P        |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET    | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411910   | Indefinite Appropriation - Upward Adjustments                                 | N                | B          | D        | E                    | D/C           | D/P            |            |              |            | D/M     |               |                            |             |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER          | E/F/U               | N                      | U/E        | X/K/N       |       |
| 411912   | Definite Appropriation - Adjustments for Trust Fund Share - Prior Year        | N                | B          | C        | E                    | C             | P              |            |              |            | D       |               |                            |             |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     | EG                      | E/F/U               | N                      | U          | N           |       |

| U.S. Standard General Ledger - Attribute Table |  |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            |                |     |           |                         |                        |            |             |       |  |  |
|--|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|-----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|-----------|-------------------------|------------------------|------------|-------------|-------|--|--|
| USSGL ACCOUNT                                  |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            | TAS ATTRIBUTES |     |           |                         |                        |            |             |       |  |  |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Partner | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |  |  |
| 411920   | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations | N                | B          | D        | E                    | D/C           | P              |            |              |            | D       |               |                            |                |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | E/F/U                  | N          | U           | X/N   |  |  |
| 411990   | Other Appropriations Realized - International Monetary Fund  | N                | B          | D        | E                    | D/C           | P              |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |  |  |
| 411991   | Other Appropriations Realized - International Monetary Fund - Reserve Tranche                                    | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |  |  |
| 411992   | Other Appropriations Realized - International Monetary Fund - Letter of Credit                                   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |  |  |
| 411993   | Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)                   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |  |  |
| 411994   | Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)                        | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |  |  |
| 412000   | Anticipated Indefinite Appropriations  | Y                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |  |  |
| 412050   | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year                               | Y                | B          | C        | E                    | C             | P              |            |              |            | D       |               |                            |                |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | E/F/U                  | N          | U           | N     |  |  |
| 412100   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                        | N                | B          | D        | E                    | D/C           | P/S            |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |  |  |
| 412200   | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                                   | N                | B          | D        | B/E                  | D/C           |                |            |              |            | M       |               |                            |                |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG                      | E/F/U                  | N          | U           | X/K/N |  |  |
| 412250   | Federal Financing Bank (FFB) - Net Principal Payments  | N                | B          | D        | E                    | D/C           | X              |            |              |            | M       |               |                            |                |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     |           | ER                      | E/F/U                  | N          | U           | N     |  |  |
| 412300   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                 | N                | B          | D        | E                    | D/C           | B/P/S          |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |  |  |

| USSGL ACCOUNT |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            | TAS ATTRIBUTES |     |                         |                     |                        |            |             |       |
|---------------|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|-------------------------|---------------------|------------------------|------------|-------------|-------|
| USSGL Acct.   | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |       |
| 412400        | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                         | EG/ES/ET            | E/F/U                  | N          | U/E         | X/K/N |
| 412500        | Loan Modification Adjustment Transfer Appropriation  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                         | EG/EP/ER            | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 412600        | Amounts Appropriated From Specific Invested TAFS - Receivable  | N                | B          | D        | B/E                  | D/C           | B/P/R          |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | OTR/SEQ/XX     |     |                         | EG/ES/ET            | E/F/U                  | N          | U/E         | X/K/N |
| 412700        | Amounts Appropriated From Specific Invested TAFS - Payable   | N                | B          | C        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |     |                         | EG/ES/ET            | E/F/U                  | N          | U/E         | X/K/N |
| 412800        | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | N                | B          | D        | E                    | D/C           | B/P            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |     |                         | EG/ES/ET            | E/F/U                  | N          | U/E         | X/K/N |
| 412900        | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | N                | B          | C        | E                    | D/C           | B/P            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |     |                         | EG/ES/ET            | E/F/U                  | N          | U/E         | X/K/N |
| 413000        | Appropriation to Liquidate Contract Authority Withdrawn  | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U          | X/K/N       |       |
| 413100        | Current-Year Indefinite Contract Authority   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U          | X/K/N       |       |
| 413120        | Current-Year Definite Contract Authority   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U          | N           |       |
| 413200        | Substitution of Contract Authority   | N                | B          | C        | E                    | D/C           | S              |            |              |            | M       |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            |                |     | ER                      | E/F/U               | N                      | U          | X/K/N       |       |
| 413300        | Decreases to Indefinite Contract Authority   | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |       |
| 413400        | Indefinite Contract Authority Withdrawn  | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |       |

| U.S. Standard General Ledger - Attribute Table |  |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |                         |           |                     |                        |            |             |  |
|--|--|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-------------------------|-----------|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |  |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES          |           |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC                     | Fund Type | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 413415   | Adjustment for Definite Contract Authority - Prior-Year                            | N             | B                | C        | E          | D/C                  |                |            |              |            | M       |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                         | ET        | E/F/U               | N                      | U          | X/N         |  |
| 413500   | Contract Authority Liquidated  | N             | B                | C        | E          | D/C                  | P/S            |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U     | N                   | U/E                    | X/K/N      |             |  |
| 413600   | Contract Authority To Be Liquidated by Trust Funds                                 | N             | B                | C        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                | ET                      | E/F/U     | N                   | U                      | X/K/N      |             |  |
| 413700   | Transfers of Contract Authority - Allocation                                       | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                | ET                      | E/F/U     | N                   | U                      | X/K/N      |             |  |
| 413800   | Appropriation to Liquidate Contract Authority                                      | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U     | N                   | U/E                    | X/K/N      |             |  |
| 413810   | Appropriation to Liquidate Contract Authority - FMSTF                              | N             | B                | D        | E          | D/C                  | P              |            |              |            | M       |               |                            |                |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                | ET                      | E/F/U     | N                   | U                      | X/K/N      |             |  |
| 413900   | Contract Authority Carried Forward   | N             | B                | D        | B/E        | D                    |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D          |            |                | EG/EP/ER/ES/ET          | E/F/U     | N                   | U                      | X/K/N      |             |  |
| 414000   | Substitution of Borrowing Authority  | N             | B                | C        | E          | D/C                  | P/S            |            |              |            | D/M     | F/P/T         |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U     | N                   | U                      | X/K/N      |             |  |
| 414100   | Current-Year Indefinite Borrowing Authority  | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U     | D/G/N               | U/E                    | X/K/N      |             |  |
| 414120   | Current-Year Definite Borrowing Authority  | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U     | D/G/N               | U/E                    | X/K/N      |             |  |
| 414200   | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority | N             | B                | C        | E          | D/C                  |                |            |              |            | M       |               |                            | 1001/1992-2026 |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                | EG/EP/ER/TR             | E/F/U     | D/G/N               | U                      | X/K/N      |             |  |
| 414201   | Modification Adjustment Transfer of Borrowing Authority Converted to Cash          | N             | B                | C        | E          | D/C                  |                |            |              |            | M       |               |                            | 1001/1992-2026 |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                | EP/ER                   | E/F/U     | D/G                 | U                      | N          |             |  |

| U.S. Standard General Ledger - Attribute Table |   |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            |                |                |           |                         |                        |            |             |       |
|--|---|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|-----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|----------------|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |   |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Partner | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 414202   | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances    | N             | B                | C        | E          | C                    |                |            |              |            | M       |               |                            |                |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG/EP/ER/TR             | E/F/U                  | N          | U           | N     |
| 414203   | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances  | N             | B                | C        | E          | C                    |                |            |              |            | M       |               |                            |                |                |                |              |                 |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG/EP/ER/TR             | E/F/U                  | N          | U           | N     |
| 414300   | Current-Year Decreases to Indefinite Borrowing Authority                                    | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |                 |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 414400   | Borrowing Authority Withdrawn   | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |                 |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 414500   | Borrowing Authority Converted to Cash   | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 414600   | Actual Repayments of Debt, Current-Year Authority   | N             | B                | C        | E          | D/C                  | B/P/S          |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 414700   | Actual Repayments of Debt, Prior-Year Balances  | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 414800   | Resources Realized From Borrowing Authority   | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |                 |                      | B/X    | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/N   |
| 414900   | Borrowing Authority Carried Forward   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG/EP/ER/ET             | E/F/U                  | D/G/N      | U           | X/K/N |
| 414910   | Borrowing Authority Carried Forward - Transferred   | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     | F/P/T         |                            | 1001/1992-2026 |                |                |              |                 |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG/EP/ER/ET             | E/F/U                  | D/G        | U           | X/K/N |
| 415000   | Reappropriations - Transfers-In   | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | N             | B                | C        | E          | D/C                  | P/S            |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |

| U.S. Standard General Ledger - Attribute Table |  |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |                |                      |        |                                     |             |            |            |                |                |                         |                     |                        |            |             |  |
|--|--|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|----------------|-------------------------|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |  |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |                |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES |                         |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Tradi-ng Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 415200   | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 415300   | Transfers of Contract Authority - Non-Allocation   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | M       |               |                            |                |                |                | F            | ###            | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          | BAL/NEW    |                |                | ET                      | E/F/U               | N                      | U          | X/K/N       |  |
| 415400   | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred   | N             | B                | D        | E          | D/C                  |                |            |              |            | D       |               |                            |                |                |                | F            | ###            | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | ET                      | E/F/U               | N                      | U          | X/K/N       |  |
| 415500   | Appropriation to Liquidate Contract Authority - Allocation - Transferred   | N             | B                | D        | E          | D/C                  |                |            |              |            | D       |               |                            |                |                |                | F            | ###            | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | ET                      | E                   | N                      | U          | X/K/N       |  |
| 415700   | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | N             | B                | D        | E          | D/C                  | C/P            |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | EG/ES/ET                | E/F/U               | N                      | U/E        | X/K/N       |  |
| 415730   | Authority Made Available From Appropriations Previously Precluded From Obligation  | N             | B                | D        | E          | D/C                  |                |            |              |            | D       |               |                            |                |                |                |              |                |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | ES                      | U                   | N                      | U          | X/N         |  |
| 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 415900   | Repayment of Repayable Advances - Current-Year Authority   | N             | B                | C        | E          | D/C                  | B/P            |            |              |            | M       |               |                            |                |                |                |              |                |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |                | ES/ET                   | E/U                 | N                      | U          | N           |  |
| 415901   | Repayment of Repayable Advances - Prior-Year Balances  | N             | B                | C        | E          | D/C                  | B/P            |            |              |            | M       |               |                            |                |                |                |              |                |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | ES/ET                   | E/U                 | N                      | U          | N           |  |
| 416000   | Anticipated Transfers - Current-Year Authority   | Y             | B                | D        | E          | D/C                  | C/D/P/S/X      |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U          | X/K/N       |  |
| 416500   | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year   | Y             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U          | X/K/N       |  |
| 416512   | Allocations of Authority - Anticipated From Invested Balances - Prior Year   | Y             | B                | D        | E          | D                    | P              |            |              |            | D/M     |               |                            |                |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                | ES/ET                   | E/F/U               | N                      | U          | N           |  |

| U.S. Standard General Ledger - Attribute Table |   |               |                  |          |            |                      |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |                                     |             |            |            |                |                |           |                         |                        |            |             |       |
|--|---|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|----------------|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |   |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               | N             | B                | D        | B/E        | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG/EP/ES/ET             | E/F/U                  | N          | U           | X/K/N |
| 416612   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year                                 | N             | B                | D        | E          | D/C                  | P              |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | X      | 1 or 3 character OMB approved value |             | D          |            |                |                |           | ES/ET                   | E/F/U                  | N          | U           | N     |
| 416700   | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year                                     | N             | B                | D        | E          | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 416712   | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year                                       | N             | B                | D        | E          | D/C                  | P              |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | X      | 1 or 3 character OMB approved value |             | D          |            |                |                |           | ES/ET                   | E/F/U                  | N          | U           | N     |
| 416800   | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 417000   | Transfers - Current-Year Authority  | N             | B                | D        | E          | D/C                  | D/P/S          |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 417100   | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | N             | B                | D        | B/E        | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |                |           | EG/ES/ET                | E/F/U                  | N          | U           | X/K/N |
| 417112   | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year   | N             | B                | D        | E          | D                    | P              |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | X      | 1 or 3 character OMB approved value |             | D          |            | XXX            |                |           | EG/ES/ET                | E/F/U                  | N          | U           | X/K/N |
| 417200   | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | N             | B                | C        | B/E        | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |                |           | EP/ES/ET                | E/F/U                  | N          | U           | X/K/N |
| 417212   | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year  | N             | B                | C        | E          | C                    | P              |            |              |            | M       |               |                            |             |                |                | F            | ###           | ####                 | X      | 1 or 3 character OMB approved value |             | D          |            | XXX            |                |           | ES/ET                   | E/F/U                  | N          | U           | X/N   |
| 417300   | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year  | N             | B                | D        | E          | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | SEQ/XXX        |                |           | EG/EP/ES/ET             | E/F/U                  | N          | U           | X/K/N |
| 417312   | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year  | N             | B                | D        | E          | D/C                  | P              |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | /####                | X      | 1 or 3 character OMB approved value |             | D          |            | XXX            |                |           | EG/ES/ET                | E/F/U                  | N          | U           | X/K/N |

| U.S. Standard General Ledger - Attribute Table |  |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |                                     |            |            |                |     |           |                         |                        |            |             |       |
|--|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------------------------------|------------|------------|----------------|-----|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |                                     |            |            | TAS ATTRIBUTES |     |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat                         | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 417400   | Transfers - Current-Year Borrowing Authority Converted to Cash                                       | N                | B          | D        | E                    | D/C           | P/X            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |     |           | EG/EP/ES                | E/F/U                  | N          | U/E         | X/K/N |
| 417500   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                             | N                | B          | D        | E                    | D/C           | D/P/S          |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D/R        |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 417590   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts International Monetary Fund | N                | B          | D        | E                    | D/C           | P/S            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |
| 417600   | Allocation Transfers of Prior-Year Balances  | N                | B          | D        | E                    | D/C           | D/P/S          |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D/R        |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 417690   | Allocation Transfers of Prior-Year Balances - International Monetary Fund                            | N                | B          | D        | E                    | D/C           | P/S            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |     |           | EG                      | U                      | N          | U           | N     |
| 418000   | Anticipated Transfers - Prior-Year Balances  | Y                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |                                     | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 418300   | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                 | Y                | B          | D        | E                    | D/C           | P/R/S          |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |                                     | 1 or 3 character OMB approved value |            | D          |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 419000   | Transfers - Prior-Year Balances  | N                | B          | D        | E                    | D/C           | D/P/S          |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D/R        |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 419100   | Balance Transfers - Extension of Availability Other Than Reappropriations                            | N                | B          | D        | E                    | D/C           | P/S            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D/R        |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 419200   | Balance Transfers - Unexpired to Expired   | N                | B          | D        | E                    | D/C           | P/S            |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D/R        |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 419300   | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                             | N                | B          | D        | E                    | D/C           | D/P/S          |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 419500   | Transfer of Obligated Balances   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |                                     | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/N   |

| U.S. Standard General Ledger - Attribute Table |  |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |                |                      |        |                                     |             |            |            |                |                |           |                         |                        |            |             |       |
|--|--|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|----------------|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |  |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |                |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Tradi-ng Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 419600   | Balance Transfers-In - Expired to Expired  | N             | B                | D        | E          | D                    | P/S            |            |              |            | D/M     |               |                            |                |                |                | F            | ###            | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | E           | K/N   |
| 419700   | Balance Transfers-Out - Expired to Expired   | N             | B                | C        | E          | C                    | P/S            |            |              |            | D/M     |               |                            |                |                |                | F            | ###            | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | E           | K/N   |
| 419900   | Transfer of Expired Expenditure Transfers - Receivable   | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                | F            | ###            | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | ET                      | E/F/U                  | N          | U/E         | X/K/N |
| 420100   | Total Actual Resources - Collected   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 420190   | Total Actual Resources - Collected - International Monetary Fund   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG                      | U                      | N          | U           | N     |
| 421000   | Anticipated Reimbursements   | Y             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | R          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | X/K/N |
| 421100   | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority                                      | Y             | B                | C        | E          | C                    |                |            |              |            | M       |               |                            |                |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                |           | ER                      | E/F/U                  | N          | U           | N     |
| 421200   | Liquidation of Deficiency - Offsetting Collections   | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                | E/F/N        |                |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 421500   | Anticipated Expenditure Transfers from Trust Funds   | Y             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | X/K/N |
| 421512   | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year | Y             | B                | D        | E          | D                    | S              |            |              |            | D       |               |                            |                |                |                |              |                |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |                |           | EG                      | E/F/U                  | N          | U           | N     |
| 422100   | Unfilled Customer Orders Without Advance   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F          |                |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | G/N        | U/E         | X/K/N |
| 422200   | Unfilled Customer Orders With Advance  | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F/N        |                |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |

| U.S. Standard General Ledger - Attribute Table |   |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |     |                |                         |                        |            |             |       |
|--|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|----------------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |     | TAS ATTRIBUTES |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type      | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 422300   | Uncollected Subsidy from Program Account  | N                | B          | D        | B/E                  | D/C           |                |            |              |            | M       |               |                            | 1001/1992-2026 |                |                | F            |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EG/EP/ER                | E/F/U                  | D/G/N      | U           | N     |
| 422500   | Expenditure Transfers From Trust Funds - Receivable   | N                | B          | D        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 422512   | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | N                | B          | D        | E                    | D/C           | S              |            |              |            | D       |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EG                      | E/F/U                  | N          | U           | N     |
| 423000   | Unfilled Customer Orders Without Advance - Transferred  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F          | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 423100   | Unfilled Customer Orders With Advance - Transferred - No Offset   | N                | B          | C        | E                    | D/C           | S              |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F/N        | ###           | ####                 | X      | 1 or 3 character OMB approved value |             | R          | BAL/NEW    |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 423110   | Unfilled Customer Orders With Advance - Transferred - With Offset   | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 423300   | Reimbursements Earned - Receivable - Transferred  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F          | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 423400   | Other Federal Receivables - Transferred   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 423500   | Uncollected Subsidy from Program Account - Transferred  | N                | B          | D        | E                    | D/C           |                |            |              |            | M       |               |                            | 1001/1992-2026 |                |                | F            |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EP/ER                   | E/F/U                  | D/G        | U           | N     |
| 424000   | Appropriations Reduced by Offsetting Collections or Receipts - Collected  | N                | B          | C        | E                    | C             |                |            |              |            | D       |               |                            |                |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     |                | EG/EP/ES/ET             | E/F/U                  | N          | U           | N     |
| 425100   | Reimbursements Earned - Receivable  | N                | B          | D        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F          |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | G/N        | U/E         | X/K/N |

| U.S. Standard General Ledger - Attribute Table |  |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |     |                         |                     |                        |            |             |  |
|--|--|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|-------------------------|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |     | TAS ATTRIBUTES          |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 425200   | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F          |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 425300   | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F/N        |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 425400   | Reimbursements Earned - Collected From Non-Federal Sources   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | N            |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | R          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 425500   | Expenditure Transfers from Trust Funds - Collected   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 425512   | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year | N                | B          | D        | E                    | D             | S              |            |              |            | D       |               |                            |                |                |                | F            | ###           | ####                 | X      | 1 or 3 character OMB approved value |             | D          |            |                |     | EG                      | E/F/U               | N                      | U          | N           |  |
| 426000   | Actual Collections of Governmental-Type Fees   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/TR       | E/F/U               | N                      | U/E        | X/K/N       |  |
| 426100   | Actual Collections of Business-Type Fees   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 426200   | Actual Collections of Loan Principal   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 426300   | Actual Collections of Loan Interest  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |     | EC/EG/EM/EP/ER/TR       | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 426400   | Actual Collections of Rent   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/TR       | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 426500   | Actual Collections From Sale of Foreclosed Property  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |     | EC/EG/EM/EP/ER/TR       | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 426600   | Other Actual Business-Type Collections From Non-Federal Sources  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |

| U.S. Standard General Ledger - Attribute Table |   |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            |                |     |           |                         |                        |            |             |       |
|--|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|-----------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |                 |                      |        |                                     |             |            |            | TAS ATTRIBUTES |     |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Partner | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 426700   | Other Actual Governmental-Type Collections From Non-Federal Sources                       | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 426800   | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)               | N                | B          | D        | E                    | D/C           |                |            |              |            | M       |               |                            |                |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EP                      | E                      | N          | U           | N     |
| 426900   | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees              | N                | B          | D        | E                    | D             |                |            |              |            | D       |               |                            |                |                |                | N            |                 |                      | X      | 1 or 3 character OMB approved value |             | D/R        |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 427000   | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services | N                | B          | D        | E                    | D             |                |            |              |            | M       |               |                            |                |                |                | N            |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 427100   | Actual Program Fund Subsidy Collected   | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 427300   | Interest Collected From Treasury  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EG/EP/ER/TR             | E/F/U                  | D/G/N      | U           | X/K/N |
| 427500   | Actual Collections From Liquidating Fund  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 427600   | Actual Collections From Financing Fund  | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 427700   | Other Actual Collections - Federal/Non-Federal Exception Sources                          | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 428300   | Interest Receivable From Treasury   | N                | B          | D        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 428500   | Receivable From the Liquidating Fund  | N                | B          | D        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 428600   | Receivable From the Financing Fund  | N                | B          | D        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                 |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     |           | EC/EG/EM/EP/ER/TR       | E/F/U                  | D/G/N      | U/E         | X/K/N |

| U.S. Standard General Ledger - Attribute Table |   |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |                |                         |                     |                        |            |             |
|--|---|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|----------------|-------------------------|---------------------|------------------------|------------|-------------|
| USSGL ACCOUNT                                  |   |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES |                         |                     |                        |            |             |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |
| 428700   | Other Federal Receivables   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 429000   | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                                  | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | EC/EG/EM/EP/ER/TR       | E/F/U               | N                      | U/E        | X/K/N       |
| 429500   | Adjustments to the Exchange Stabilization Fund (ESF)  | N             | B                | D        | B/E        | D/C                  |                |            |              |            | M       |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | EP                      | E/F/U               | N                      | U          | X/K/N       |
| 429590   | Adjustments to the International Monetary Fund  | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | EG                      | U                   | N                      | U          | N           |
| 431000   | Anticipated Recoveries of Prior-Year Obligations  | Y             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U          | X/K/N       |
| 432000   | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   | N             | B                | D        | E          | D/C                  |                |            |              |            | D       |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | ET                      | E/F/U               | N                      | U/E        | X/K/N       |
| 432100   | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account | N             | B                | D        | E          | D/C                  |                |            |              |            | D       |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | EG                      | E/F/U               | N                      | U/E        | X/K/N       |
| 433000   | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | N             | B                | C        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |                | EG                      | E/F/U               | N                      | U/E        | X/K/N       |
| 435000   | Canceled Authority  | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |
| 435100   | Partial or Early Cancellation of Authority  | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |
| 435190   | Partial Cancellation of Authority - International Monetary Fund                                 | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | EG                      | U                   | N                      | U          | N           |
| 435400   | Appropriation Withdrawn   | N             | B                | C        | E          | D/C                  | P              |            |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |                | EC/EG/EM/EP/ER/ES/TR    | E/F/U               | N                      | U/E        | X/K/N       |

| U.S. Standard General Ledger - Attribute Table |  |               |                  |          |            |                      |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |                                     |             |            |            |                  |                |           |                         |                        |            |             |       |
|--|--|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|------------------|----------------|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |  |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |                                     |             |            |            |                  | TAS ATTRIBUTES |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type   | BOC            | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 435500   | Cancellation of Appropriation From Unavailable Receipts                              | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                  |                |           | ES/ET                   | E/F/U                  | N          | U/E         | X/K/N |
| 435600   | Cancellation of Appropriation From Invested Balances                                 | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                  |                |           | ES/ET                   | E/F/U                  | N          | U/E         | X/K/N |
| 435700   | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                  |                |           | ES/ET                   | E/F/U                  | N          | U/E         | X/K/N |
| 436000   | Appropriation Purpose Fulfilled - Balance Not Available                              | N             | B                | C        | B/E        | C                    |                |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                  |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | N     |
| 436001   | Appropriation Purpose Fulfilled - To be Returned to Treasury                         | N             | B                | D        | E          | D                    |                |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                  |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | N     |
| 437000   | Offset to Appropriation Realized for Redemption of Treasury Securities               | N             | B                | C        | E          | D/C                  |                |            |              |            | M       |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                  |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 438200   | Temporary Reduction - New Budget Authority   | N             | B                | C        | E          | D/C                  | B/C/D/P/S/X    |            |              |            | D/M     | F/P/T         |                            |             |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            | ATB/OTR/S EQ     |                |           | EG/EP/ER/ES/ET/TR       | E/F/U                  | N          | U/E         | X/K/N |
| 438300   | Temporary Reduction - Prior-Year Balances  | N             | B                | C        | E          | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            | OTR/SEQ          |                |           | EG/EP/ER/ES/ET/TR       | E/F/U                  | N          | U/E         | X/K/N |
| 438400   | Temporary Reduction/Cancellation Returned by Appropriation                           | N             | B                | C        | B/E        | D/C                  | B/C/D/P/S/X    |            |              |            | D/M     | F/P/T         |                            |             |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            | ATB/OTR/S EQ/XXX |                |           | EG/EP/ER/ES/ET/TR       | E/F/U                  | N          | U/E         | X/K/N |
| 438500   | Temporary Sequester Returned for Cancellation  | N             | B                | D        | E          | D/C                  | P/S            |            |              |            | D/M     |               |                            |             |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D          |            | SEQ              |                |           | EG                      | E/F/U                  | N          | E           | K     |
| 438600   | Anticipated Permanent Reduction - Indefinite New Budget Authority                    | Y             | B                | C        | E          | C                    | P/S            |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            | ATB/OTR/S EQ     |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | X/N   |
| 438700   | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | ATB/OTR/S EQ     |                |           | ES/ET                   | E/F/U                  | N          | U/E         | X/K/N |

| U.S. Standard General Ledger - Attribute Table |  |                  |            |          |                      |               |                 |            |              |            |         |               |                            |             |                |                |              |               |                      |        |                                     |             |            |            |                |     |                         |                     |                        |            |             |  |
|--|--|------------------|------------|----------|----------------------|---------------|-----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|-----|-------------------------|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |  | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                 |            |              |            |         |               |                            |             |                |                |              |               |                      |        |                                     |             |            |            |                |     | TAS ATTRIBUTES          |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code  | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 438800   | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  | N                | B          | C        | E                    | D/C           |                 |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | OTR/SEQ        |     | ES/ET                   | E/F/U               | N                      | U/E        | X/K/N       |  |
| 438900   | Anticipated Temporary Reduction - Indefinite New Budget Authority  | Y                | B          | C        | E                    | C             | P/S             |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D/R        |            | ATB/OTR/S EQ   |     | EG/EP/ER/ES/ET/TR       | E/F/U               | N                      | U          | X/N         |  |
| 439000   | Reappropriations - Transfers-Out   | N                | B          | C        | E                    | D/C           |                 |            |              |            | D/M     |               |                            |             |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | E          | K/N         |  |
| 439100   | Adjustments to Indefinite Appropriations   | N                | B          | C        | E                    | D/C           |                 |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | EG/EM/EP/ER             | E/F/U               | N                      | U/E        | X/K/N       |  |
| 439190   | Adjustments to Indefinite Appropriations - International Monetary Fund   | N                | B          | C        | E                    | D/C           |                 |            |              |            | D/M     |               |                            |             |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | EG                      | U                   | N                      | U          | N           |  |
| 439200   | Permanent Reduction - New Budget Authority   | N                | B          | C        | E                    | D/C           | B/C/D/ P/R/S/ X |            |              |            | D/M     | F/P/T         |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            | ATB/OTR/S EQ   |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 439300   | Permanent Reduction - Prior-Year Balances  | N                | B          | C        | E                    | D/C           | B/C/D/ P/R/S/ X |            |              |            | D/M     | F/P/T         |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            | OTR/SEQ        |     | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | U/E        | X/K/N       |  |
| 439400   | Receipts Unavailable for Obligation Upon Collection  | N                | B          | C        | B/E                  | D/C           |                 |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D          |            |                |     | ES/ET                   | E/F/U               | N                      | U          | X/K/N       |  |
| 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | N                | B          | C        | B/E                  | D/C           | P/S             |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D          |            |                |     | EP/ES/ET                | E/F/U               | N                      | U          | N           |  |
| 439402   | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable   | N                | B          | D        | E                    | D/C           | P/S             |            |              |            | D/M     |               |                            |             |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     | EP/ES/ET                | E/F/U               | N                      | U          | N           |  |
| 439412   | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year             | N                | B          | D        | E                    | D             | P               |            |              |            | D       |               |                            |             |                |                |              |               |                      | X      | 1 or 3 character OMB approved value |             | D          |            |                |     | ET                      | E/F/U               | N                      | U          | N           |  |
| 439432   | Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year | Y                | B          | D        | E                    | D             | P               |            |              |            | D       |               |                            |             |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D          |            |                |     | ET                      | E/F/U               | N                      | U          | N           |  |

| U.S. Standard General Ledger - Attribute Table |  |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |                |                      |        |                                     |                                     |            |            |                |                |           |                         |                        |            |             |       |
|--|--|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|----------------|----------------------|--------|-------------------------------------|-------------------------------------|------------|------------|----------------|----------------|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |  |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |                |                      |        |                                     |                                     |            |            |                | TAS ATTRIBUTES |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title  | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Tradi-ng Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat                         | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 439440   | Appropriations Derived from Future Trust Fund Receipts   | N             | B                | D        | B/E        | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | P/X    | 1 or 3 character OMB approved value |                                     | D          |            |                |                |           | ET                      | E/F/U                  | N          | U           | N     |
| 439500   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority   | N             | B                | C        | E          | D/C                  | B/C/D/ P/R/S   |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |                |                      |        |                                     | 1 or 3 character OMB approved value |            | D          |                |                |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | X/K/N |
| 439502   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority   | Y             | B                | C        | E          | C                    | P/R/S          |            |              |            | D/M     |               |                            |                |                |                |              |                |                      |        |                                     | 1 or 3 character OMB approved value |            | D          |                |                |           | EG/EP/ER/ES/ET/TR       | E/F/U                  | N          | U           | X/N   |
| 439504   | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority   | N             | B                | C        | E          | C                    | C/P/S          |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | X      | 1 or 3 character OMB approved value |                                     | D/R        |            |                |                |           | ER/ES/ET                | E/F/U                  | N          | U           | X/N   |
| 439600   | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                              | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |                |           | ES/ET                   | E/F/U                  | N          | U           | X/K/N |
| 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | N             | B                | C        | B/E        | D/C                  | B/C/P          |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |                |           | EG/EP/ES/ET             | E/F/U                  | N          | U/E         | X/K/N |
| 439701   | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority   | N             | B                | C        | E          | D/C                  | P              |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | P/X    | 1 or 3 character OMB approved value |                                     | D          |            |                |                |           | ES/ET                   | E/F/U                  | N          | U           | X/K/N |
| 439702   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority | Y             | B                | C        | E          | C                    | P              |            |              |            | D/M     |               |                            |                |                |                |              |                |                      |        |                                     | 1 or 3 character OMB approved value |            | D          |                |                |           | ES/ET                   | E/F/U                  | N          | U           | X/N   |
| 439703   | Appropriations Temporarily Precluded From Obligation - Anticipated Prior Year Authority  | Y             | B                | C        | E          | C                    | P              |            |              |            | D/M     |               |                            |                |                |                |              |                |                      |        |                                     | 1 or 3 character OMB approved value |            | D          |                |                |           | ES/ET                   | E/F/U                  | N          | U           | X/N   |
| 439730   | Appropriations Temporarily Precluded From Obligation   | N             | B                | C        | B/E        | D/C                  |                |            |              |            | D       |               |                            |                |                |                |              |                |                      | B/P/X  | 1 or 3 character OMB approved value |                                     | D          |            |                |                |           | ES                      | E/F/U                  | N          | U           | X/N   |
| 439800   | OffSetting Collections (Collected) Temporarily Precluded From Obligation   | N             | B                | C        | B/E        | D/C                  | S              |            |              |            | D/M     |               |                            |                |                |                |              |                |                      | B/P/X  | 1 or 3 character OMB approved value |                                     | D/R        |            |                |                |           | EG/EP/ER                | E/F/U                  | N          | U/E         | X/K/N |
| 439801   | OffSetting Collections (Anticipated) Temporarily Precluded From Obligation   | Y             | B                | C        | E          | C                    | S              |            |              |            | D/M     |               |                            |                |                |                |              |                |                      |        |                                     | 1 or 3 character OMB approved value |            | D/R        |                |                |           | EG/EP/ER                | E/F/U                  | N          | U           | X/N   |

| U.S. Standard General Ledger - Attribute Table |   |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |       |                                     |            |            |                |     |           |                         |                        |            |             |       |
|--|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------|-------------------------------------|------------|------------|----------------|-----|-----------|-------------------------|------------------------|------------|-------------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |       |                                     |            |            | TAS ATTRIBUTES |     |           |                         |                        |            |             |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC  | Pgm Rpt Cat                         | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type | Reporting Type Code     | Financing Account Code | TAS Status | Trans. Code |       |
| 439900   | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      |        | B/P/X | 1 or 3 character OMB approved value |            | D          |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U/E         | X/K/N |
| 442000   | Unapportioned Authority - Pending Rescission  | N                | B          | C        | E                    | C             |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | X/K/N |
| 443000   | Unapportioned Authority - OMB Deferral  | N                | B          | C        | E                    | C             |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | N          | U           | X/K/N |
| 445000   | Unapportioned - Unexpired Authority   | N                | B          | C        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        | B/P/X | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U/E         | X/K/N |
| 449000   | Anticipated Resources - Unapportioned Authority   | Y                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/N   |
| 451000   | Apportionments  | N                | B          | C        | E                    | D/C           |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 459000   | Apportionments - Anticipated Resources - Programs Subject to Apportionment  | Y                | B          | C        | E                    | D/C           |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 461000   | Allotments - Realized Resources   | N                | B          | C        | E                    | D/C           |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 462000   | Unobligated Funds Exempt From Apportionment   | N                | B          | C        | B/E                  | D/C           |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        | B/P/X | 1 or 3 character OMB approved value |            | D/R        |                |     |           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U                  | D/G/N      | U           | X/K/N |
| 462090   | Unobligated Funds Exempt From Apportionment - International Monetary Fund   | N                | B          | C        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      |        | B/P/X | 1 or 3 character OMB approved value |            | D          |                |     |           | EG                      | U                      | N          | U           | N     |
| 462091   | Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)                              | N                | B          | C        | B/E                  | D/C           |                |            |              |            | D/M     |               |                            |                |                |                |              |               |                      |        | X     | 1 or 3 character OMB approved value |            | D          |                |     |           | EG                      | U                      | N          | U           | N     |
| 463500   | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  | N                | B          | C        | B/E                  | D/C           |                | E          |              |            | M       |               |                            |                |                |                |              |               |                      |        |       | 1 or 3 character OMB approved value |            | D          |                |     |           | EG/EP                   | E/U                    | N          | U           | N     |

| U.S. Standard General Ledger - Attribute Table |   |               |                  |          |            |                      |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |                |                         |                     |                        |            |             |  |
|--|---|---------------|------------------|----------|------------|----------------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|----------------|-------------------------|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |   |               | USSGL ATTRIBUTES |          |            | BULK FILE ATTRIBUTES |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                | TAS ATTRIBUTES |                         |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated | Budg/ Prop       | Norm Bal | Begin/ End | Debit/ Credit        | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC            | Fund Type               | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 465000   | Allotments - Expired Authority  | N             | B                | C        | B/E        | D/C                  |                | A/B/E      |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | N                      | E          | K/N         |  |
| 469000   | Anticipated Resources - Programs Exempt From Apportionment  | Y             | B                | C        | E          | D/C                  |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U          | X/K/N       |  |
| 470000   | Commitments - Programs Subject to Apportionment   | N             | B                | C        | E          | C                    |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U          | X/K/N       |  |
| 472000   | Commitments - Programs Exempt From Apportionment  | N             | B                | C        | E          | C                    |                |            |              | A/S        | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      |        | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U          | X/K/N       |  |
| 479010   | Anticipated Reinstated Orders - Obligations, Unpaid   | Y             | B                | C        | E          | C                    |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value |             | D/R        |            |                |                | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 480100   | Undelivered Orders - Obligations, Unpaid  | N             | B                | C        | B/E        | D/C                  |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        |            |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 480110   | Reinstated Undelivered Orders - Obligations, Unpaid   | N             | B                | C        | E          | D/C                  |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value | ##          | D/R        |            |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 480200   | Undelivered Orders - Obligations, Prepaid/Advanced  | N             | B                | C        | B/E        | D/C                  |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        | BAL/NEW    |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 483100   | Undelivered Orders - Obligations Transferred, Unpaid  | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 483200   | Undelivered Orders - Obligations Transferred, Prepaid/Advanced  | N             | B                | C        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/X    | 1 or 3 character OMB approved value |             | D/R        |            |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 487100   | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                  | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 487200   | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | N             | B                | D        | E          | D/C                  |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F/N          |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                | ####           | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |

| U.S. Standard General Ledger - Attribute Table |   |                  |            |          |                      |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            |                |      |  |                     |                        |            |             |  |
|--|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|----------------|----------------|----------------|--------------|---------------|----------------------|--------|-------------------------------------|-------------|------------|------------|----------------|------|--|---------------------|------------------------|------------|-------------|--|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |                |                |                |              |               |                      |        |                                     |             |            |            | TAS ATTRIBUTES |      |  |                     |                        |            |             |  |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year    | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC                                | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC  | Fund Type                                    | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |  |
| 488100   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                 | N                | B          | C        | E                    | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced       | N                | B          | C        | E                    | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        | BAL        |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 490100   | Delivered Orders - Obligations, Unpaid  | N                | B          | C        | B/E                  | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 490110   | Reinstated Delivered Orders - Obligations, Unpaid   | N                | B          | C        | E                    | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | P/X    | 1 or 3 character OMB approved value | ##          | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 490200   | Delivered Orders - Obligations, Paid  | N                | B          | C        | E                    | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        | BAL/NEW    |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 490800   | Authority Outlayed Not Yet Disbursed  | N                | B          | C        | B/E                  | D/C           |                | A/E        |              |            | D/M     |               |                            |                |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        | BAL/NEW    |                | #### | EG/ER  | E/F/U               | N                      | U          | X/K/N       |  |
| 493100   | Delivered Orders - Obligations Transferred, Unpaid  | N                | B          | C        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | F            | ###           | ####                 | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 497100   | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries      | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 497200   | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | N                | B          | D        | E                    | D/C           |                |            |              |            | D/M     |               |                            | 1001/1992-2026 |                |                | E/F/N        |               |                      | B/P/X  | 1 or 3 character OMB approved value |             | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 498100   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                   | N                | B          | C        | E                    | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                     | N                | B          | C        | E                    | D/C           |                | A/B/E      | ####         |            | D/M     |               |                            | 1001/1992-2026 |                |                |              |               |                      | B/P/X  | 1 or 3 character OMB approved value | ##          | D/R        |            |                | #### | EC/EG/EM/EP/ER/ES/ET/TR                      | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 510000   | Revenue From Goods Sold   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |                |                | X              | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 510900   | Contra Revenue for Goods Sold   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |                |                | X              | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 520000   | Revenue From Services Provided  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |                | A/S            | X              | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 520900   | Contra Revenue for Services Provided  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |                | A/S            | X              | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 531000   | Interest Revenue - Other  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |                | A/S            | E/T/X          | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 531100   | Interest Revenue - Investments  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |                | A/S            | T/X            | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 531200   | Interest Revenue - Loans Receivable/Uninvested Funds                                      | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |                | A/S            | T/X            | F/N          | ###           | /####                |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |
| 531300   | Interest Revenue - Subsidy Amortization   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |                |                | X              | N            |               |                      |        |                                     |             |            |            |                |      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |  |

| U.S. Standard General Ledger - Attribute Table |   |                  |               |             |                      |                  |                      |               |                 |               |            |                  |                                  |             |                       |                       |                 |                       |                            |           |      |                   |            |               |                   |     |           |  |                              |               |                |       |
|--|---|------------------|---------------|-------------|----------------------|------------------|----------------------|---------------|-----------------|---------------|------------|------------------|----------------------------------|-------------|-----------------------|-----------------------|-----------------|-----------------------|----------------------------|-----------|------|-------------------|------------|---------------|-------------------|-----|-----------|--|------------------------------|---------------|----------------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |               |             | BULK FILE ATTRIBUTES |                  |                      |               |                 |               |            |                  |                                  |             |                       |                       |                 |                       |                            |           |      |                   |            |               | TAS ATTRIBUTES    |     |           |  |                              |               |                |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-<br>cipat   | Budg/<br>Prop | Norm<br>Bal | Begin/<br>End        | Debit/<br>Credit | Auth<br>Type<br>Code | Apport<br>Cat | Apport<br>Cat B | Avail<br>Time | BEA<br>Cat | Borrow<br>Source | Budgetary<br>Impact<br>Indicator | Cohort Year | Cust/<br>Non-<br>cust | Exch/<br>Non-<br>exch | Fed/ Non<br>fed | Tradi-<br>ng<br>Prtnr | Trading<br>Partner<br>Main | PY<br>Adj | DEFC | Pgm<br>Rpt<br>Cat | Reimb Flag | Year<br>of BA | Reduction<br>Type | BOC | Fund Type | Reporting<br>Type Code                       | Financing<br>Account<br>Code | TAS<br>Status | Trans.<br>Code |       |
| 531400   | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | X                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 531500   | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | X                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 531700   | Contra Revenue for Interest Revenue - Loans Receivable  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | T/X                   | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 531800   | Contra Revenue for Interest Revenue - Investments   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | T/X                   | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 531900   | Contra Revenue for Interest Revenue - Other   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | E/T/X                 | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 532000   | Penalties and Fines Revenue   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | T                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 532400   | Contra Revenue for Penalties and Fines  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | T                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 532500   | Administrative Fees Revenue   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | X                     | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 532900   | Contra Revenue for Administrative Fees  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | X                     | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 540000   | Funded Benefit Program Revenue  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | T/X                   | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 540500   | Unfunded FECA Benefit Revenue   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | X                     | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | EG   | U                            | D/G/N         | U              | N     |
| 540600   | Contra Revenue for Unfunded FECA Benefit Revenue  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | X                     | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | EG   | U                            | D/G/N         | U              | N     |
| 540900   | Contra Revenue for Funded Benefit Program Revenue   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | T/X                   | F/N             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 550000   | Insurance and Guarantee Premium Revenue   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | X                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 550900   | Contra Revenue for Insurance and Guarantee Premium Revenue  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | X                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 560000   | Donated Revenue - Financial Resources   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | T                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 560900   | Contra Revenue for Donations - Financial Resources  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A/S                   | T                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 561000   | Donated Revenue - Non-Financial Resources   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | T                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 561900   | Contra Donated Revenue - Nonfinancial Resources   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | T                     | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 564000   | Forfeiture Revenue - Cash and Cash Equivalents  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  | D                                |             |                       | A                     | T               | N                     |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 564900   | Contra Forfeiture Revenue - Cash and Cash Equivalents   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  | D                                |             |                       | A                     | T               | N                     |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 565000   | Forfeiture Revenue - Forfeitures of Property  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  | E                                |             |                       | A                     | T               | N                     |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 565900   | Contra Forfeiture Revenue - Forfeitures of Property   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  | E                                |             |                       | A                     | T               | N                     |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 570000   | Expended Appropriations - Used - Accrued  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | G               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT          | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 570005   | Appropriations - Expended - Accrued   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | GA   | U                            | N             | U              | N     |
| 570006   | Appropriations - Expended - Disbursed   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | GA   | U                            | N             | U              | N     |
| 570010   | Expended Appropriations - Disbursed   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | G               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT          | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 570500   | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | G               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT          | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 570800   | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | G               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 570810   | Appropriations - Expended - Prior-Period Adjustments  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | GA   | E/U                          | N             | U              | N     |
| 570900   | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | G               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 571000   | Transfer-in of Agency Unavailable Custodial and Non-Entity Collections  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | GA   | U                            | N             | U              | N     |
| 571200   | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | GA   | U                            | N             | U              | N     |
| 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 | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             | A                     | E/T/X                 | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/US/US    | E/F/U                        | D/G/N         | U/E            | X/N   |
| 571400   | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       | E/T/X                 | N               |                       |                            |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 572000   | Financing Sources Transferred In Without Reimbursement  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E/C          | X/K/N |
| 573000   | Financing Sources Transferred Out Without Reimbursement   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F/Z             | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E/C          | X/K/N |
| 573500   | Appropriated Dedicated Collections to be Transferred In   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | ES/ET/US/UT                                  | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 573600   | Appropriated Dedicated Collections to be Transferred Out  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | ES/ET/US/UT                                  | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 574000   | Appropriated Dedicated Collections Transferred In   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 574500   | Appropriated Dedicated Collections Transferred Out  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 575000   | Expenditure Financing Sources - Transfers-In  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 575500   | Non-Expenditure Financing Sources - Transfers-In - Other  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 575600   | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 576000   | Expenditure Financing Sources - Transfers-Out   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 576500   | Non-Expenditure Financing Sources - Transfers-Out - Other   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 576600   | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 577500   | Non-Budgetary Financing Sources Transferred In  | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U                        | D/G/N         | U/E            | X/K/N |
| 577600   | Non-Budgetary Financing Sources Transferred Out   | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E/C          | X/K/N |
| 577700   | Authority Transfer Control In   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                 |                       |                            |           |      |                   |            |               |                   |     |           | GA   | U                            | N             | U              | N     |
| 577800   | Authority Transfer Control Out  | N                | P             | D           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       |                 |                       |                            |           |      |                   |            |               |                   |     |           | GA   | U                            | N             | U              | N     |
| 578000   | Imputed Financing Sources   | N                | P             | C           | E                    | D/C              |                      |               |                 |               |            |                  |                                  |             |                       |                       | F               | ###                   | /####                      |           |      |                   |            |               |                   |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U                        | D/G/N         | U/E/C          | X/K/N |

U.S. Standard General Ledger - Attribute Table

| USSGL ACCOUNT |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |             |                |                |              |                |                      |        |      |             |            |            | TAS ATTRIBUTES |     |  |                     |                        |            |             |
|---------------|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|----------------|----------------------|--------|------|-------------|------------|------------|----------------|-----|--|---------------------|------------------------|------------|-------------|
| USSGL Acct.   | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Ptnrtr | Trading Partner Main | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA | Reduction Type | BOC | Fund Type                                    | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |
| 579000        | Other Financing Sources   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |                |                | G/Z          | ####           | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 579001        | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     | EG   | U                   | N                      | U/E        | N           |
| 579010        | Other General Fund Financing Sources  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/Z          | ###            | ####                 |        |      |             |            |            |                |     | GA   | U                   | N                      | U          | N           |
| 579100        | Adjustment to Financing Sources - Credit Reform   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | E                          |             |                |                | F            | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 579200        | Financing Sources To Be Transferred Out - Contingent Liability  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 579500        | Seigniorage   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | E                          |             |                |                | N            |                |                      |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | D/G/N                  | U/E        | X/K/N       |
| 580000        | Tax Revenue Collected - Not Otherwise Classified  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 580100        | Tax Revenue Collected - Individual  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 580200        | Tax Revenue Collected - Corporate   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 580300        | Tax Revenue Collected - Unemployment  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 580400        | Tax Revenue Collected - Excise  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 580500        | Tax Revenue Collected - Estate and Gift   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 580600        | Tax Revenue Collected - Customs   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582000        | Tax Revenue Accrual Adjustment - Not Otherwise Classified   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582100        | Tax Revenue Accrual Adjustment - Individual   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582200        | Tax Revenue Accrual Adjustment - Corporate  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582300        | Tax Revenue Accrual Adjustment - Unemployment   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582400        | Tax Revenue Accrual Adjustment - Excise   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582500        | Tax Revenue Accrual Adjustment - Estate and Gift  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 582600        | Tax Revenue Accrual Adjustment - Customs  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583000        | Contra Revenue for Taxes - Not Otherwise Classified   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583100        | Contra Revenue for Taxes - Individual   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583200        | Contra Revenue for Taxes - Corporate  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583300        | Contra Revenue for Taxes - Unemployment   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583400        | Contra Revenue for Taxes - Excise   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583500        | Contra Revenue for Taxes - Estate and Gift  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 583600        | Contra Revenue for Taxes - Customs  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589000        | Tax Revenue Refunds - Not Otherwise Classified  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589100        | Tax Revenue Refunds - Individual  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589200        | Tax Revenue Refunds - Corporate   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589300        | Tax Revenue Refunds - Unemployment  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589400        | Tax Revenue Refunds - Excise  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589500        | Tax Revenue Refunds - Estate and Gift   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 589600        | Tax Revenue Refunds - Customs   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | A/S            | T              | G/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 590000        | Other Revenue   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             | A/S            | E/T/X          | F/N/Z        | ###            | /####                |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 590900        | Contra Revenue for Other Revenue  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             | A/S            | E/T/X          | F/N/Z        | ###            | /####                |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 591900        | Revenue and Other Financing Sources - Cancellations   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | G            | ###            | ####                 |        |      |             |            |            |                |     | EC/EG/EM/EP/ER/ES/ET/TR/US/UT                | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 591910        | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government                        | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F            | ###            | /####                |        |      |             |            |            |                |     | GA   | U                   | N                      | U          | N           |
| 592100        | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                | X              | N            |                |                      |        |      |             |            |            |                |     | ER   | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 592200        | Valuation Change in Investments for Federal Government Sponsored Enterprise   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                | X              | N            |                |                      |        |      |             |            |            |                |     | UG   | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 592300        | Valuation Change in Investments - Beneficial Interest in Trust  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             | S              | T              | N            |                |                      |        |      |             |            |            |                |     | UG   | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 593000        | Lessor Lease Revenue  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                | X              | F/N          | ###            | /####                |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 593300        | Amortization of Unearned Lessor Revenue   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                | X              | N            |                |                      |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |
| 593900        | Contra Revenue for Lessor Lease Revenue   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                | X              | F/N          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E/C      | X/K/N       |
| 599000        | Collections for Others - Statement of Custodial Activity  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             | S              | E/T/X          | F/G/N        | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 599100        | Accrued Collections for Others - Statement of Custodial Activity  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             | S              | E/T/X          | F/G/N        | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 599300        | Offset to Non-Entity Collections - Statement of Changes in Net Position   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             | A              |                | F/G          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 599400        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                       | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | E                          |             | A              |                | F/G          | ###            | ####                 |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 599700        | Financing Sources Transferred In From Custodial Statement Collections   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             | A              | E/T/X          | F            | ###            | /####                |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 599750        | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                                | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |                | E/T/X          | N            |                |                      |        |      |             |            |            |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 599800        | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             | S              | E/T/X          | F            | ###            | /####                |        |      |             |            | </         |                |     |  |                     |                        |            |             |

| U.S. Standard General Ledger - Attribute Table |   |                  |            |          |                      |               |                |            |              |            |         |               |                            |             |  |                |                |              |               |                      |        |      |             |            |                |                |     |           |   |   |  |             |       |       |       |
|--|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|--|----------------|----------------|--------------|---------------|----------------------|--------|------|-------------|------------|----------------|----------------|-----|-----------|---|---|--|-------------|-------|-------|-------|
| USSGL ACCOUNT                                  |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |             |  |                |                |              |               |                      |        |      |             |            | TAS ATTRIBUTES |                |     |           |   |   |  |             |       |       |       |
| USSGL Acct.                                    | USSGL Account Title   | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year |  | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA     | Reduction Type | BOC | Fund Type | Reporting Type Code                       | Financing Account Code                    | TAS Status                                   | Trans. Code |       |       |       |
| 619000   | Contra Bad Debt Expense - Incurred for Others   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 619900   | Adjustment to Subsidy Expense   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N            |               |                      |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 631000   | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank        | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F            | ###           | /####                |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 632000   | Interest Expenses on Securities   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 633000   | Other Interest Expenses   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  | A/S            |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E/C       | X/K/N |       |       |
| 633800   | Remuneration Interest   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N          | ###           | ####                 |        |      |             |            |                |                |     |           | EP  | E   | N  | U           | N     |       |       |
| 634000   | Interest Expense Accrued on the Liability for Loan Guarantees   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N            |               |                      |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 640000   | Benefit Expense   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N/Z        | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 650000   | Cost of Goods Sold  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 660000   | Applied Overhead  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N            |               |                      |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 661000   | Cost Capitalization Offset  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N            |               |                      |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E         | X/K/N |       |       |
| 671000   | Depreciation, Amortization, and Depletion   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N            |               |                      |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E/C       | X/K/N |       |       |
| 671300   | Lessee Lease Amortization   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N            |               |                      |        |      |             |            |                |                |     |           | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U                                     | D/G/N  | U/E/C       | X/K/N |       |       |
| 672000   | Bad Debt Expense  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 673000   | Imputed Costs   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F            | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E/C | X/K/N |       |
| 679000   | Other Expenses Not Requiring Budgetary Resources  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  | A/S            |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 679300   | Accrued Expenses  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  | A              |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 679500   | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                              | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  | A              |                | N            |               |                      |        |      |             |            |                |                |     |           | DF  | E/U                                       | N  | U/E         | X/N   |       |       |
| 680000   | Future Funded Expenses  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N/Z        | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E/C | X/K/N |       |
| 685000   | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F            | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 690000   | Non-Production Costs  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N/Z        | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 693000   | Lessee Lease Expense  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 711000   | Gains on Disposition of Assets - Other  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | N             |                      |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E/C | X/K/N |       |
| 711100   | Gains on Disposition of Investments   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | F/N           | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 711200   | Gains on Disposition of Borrowings  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | X            | F             | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 717100   | Gains on Changes in Long-Term Assumptions - From Experience   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 717200   | Losses on Changes in Long-Term Assumptions - From Experience  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U  | D/G/N       | U/E   | X/K/N |       |
| 718000   | Unrealized Gains  | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | F/N           | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U       | D/G/N | U/E   | X/K/N |
| 718100   | Unrealized Gain - Exchange Stabilization Fund (ESF)   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           | EP  | E   | N  | U           | N     |       |       |
| 719000   | Other Gains   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | F/N           | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U       | D/G/N | U/E/C | X/K/N |
| 719090   | Gains on International Monetary Fund Assets   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          |               |                      |        |      |             |            |                |                |     |           |   | EG  | U  | N           | U     | N     |       |
| 719100   | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges                                      | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   | EP  | E  | N           | U     | N     |       |
| 721000   | Losses on Disposition of Assets - Other   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | N             |                      |        |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E/C | X/K/N |
| 721100   | Losses on Disposition of Investments  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                | A              | T/X          | F/N           | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 721200   | Losses on Disposition of Borrowings   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | X            | F             | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 727100   | Gains on Changes in Long-Term Assumptions   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 727200   | Losses on Changes in Long-Term Assumptions  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 728000   | Unrealized Losses   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | F/N           | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U       | D/G/N | U/E   | X/K/N |
| 728100   | Unrealized Losses - Exchange Stabilization Fund (ESF)   | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   | EP  | E  | N           | U     | N     |       |
| 729000   | Other Losses  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          | F/N           | ###                  | /####  |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U       | D/G/N | U/E/C | X/K/N |
| 729090   | Losses on International Monetary Fund Assets  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | T/X          |               |                      |        |      |             |            |                |                |     |           |   |   | EG   | U           | N     | U     | N     |
| 729100   | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges                                     | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   |   | EP   | E           | N     | U     | N     |
| 729200   | Other Losses From Impairment of Assets  | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               | D/E                        |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E/C | X/N   |
| 730000   | Extraordinary Items   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | X            | N             |                      |        |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E   | X/K/N |
| 740000   | Prior-Period Adjustments Due to Corrections of Errors   | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |  |                |                | N/Z          |               |                      |        |      |             |            |                |                |     |           |   |   | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/F/U       | D/G/N | U/E/C | X/K/N |
| 740100   | Prior-Period Adjustments Due to Changes in Accounting Principles  | N                | P          | C        | E                    |               |                |            |              |            |         |               |                            |             |  |                |                |              |               |                      |        |      |             |            |                |                |     |           |   |   |  |             |       |       |       |

U.S. Standard General Ledger - Attribute Table

| USSGL ACCOUNT |   | USSGL ATTRIBUTES |            |          | BULK FILE ATTRIBUTES |               |                |            |              |            |         |               |                            |             |                |                |              |               |                      |        |      |             |            | TAS ATTRIBUTES |                |     |   |                     |                        |            |             |
|---------------|---|------------------|------------|----------|----------------------|---------------|----------------|------------|--------------|------------|---------|---------------|----------------------------|-------------|----------------|----------------|--------------|---------------|----------------------|--------|------|-------------|------------|----------------|----------------|-----|---|---------------------|------------------------|------------|-------------|
| USSGL Acct.   | USSGL Account Title                                 | Anti-ci-pated    | Budg/ Prop | Norm Bal | Begin/ End           | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Year | Cust/ Non-cust | Exch/ Non-exch | Fed/ Non-fed | Trading Prtnr | Trading Partner Main | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA     | Reduction Type | BOC | Fund Type                                 | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |
| 807000        | Guaranteed Loan Cumulative Disbursements by Lenders | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U               | G                      | U/E        | X/K/N       |
| 880100        | Offset for Purchases of Assets                      | N                | P          | C        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 880200        | Purchases of Property, Plant, and Equipment         | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 880300        | Purchases of Inventory and Related Property         | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |
| 880400        | Purchases of Assets - Other                         | N                | P          | D        | E                    | D/C           |                |            |              |            |         |               |                            |             |                |                | F/N          | ###           | /####                |        |      |             |            |                |                |     | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U               | D/G/N                  | U/E        | X/K/N       |



# Treasury Financial Manual

## Part 1, Section V: USSGL Crosswalks to Standard External Reports

These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of the Fiscal Service (Fiscal Service).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require pre-closing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and Fiscal Service:

| Section V   | Page Number        |
|---|--------------------|
| Balance Sheet (BS)  | V BS - 1           |
| Statement of Net Cost (SNC)   | V SNC - 1          |
| Statement of Changes in Net Position (SCNP)   | V SCNP - 1         |
| Statement of Custodial Activity (SCA)   | V SCA - 1          |
| Statement of Budgetary Resources (SBR)  | V SBR - 1          |
| SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule | V SF 133/Sch P - 1 |

USSGL Crosswalk - Standardized Balance Sheet

| Line No.                         | USSGL Acct.   | USSGL Account Title  | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------------------------------|---|--|-----------|------------|---------------------|-------------|
| <b>Assets:</b>                   |   |  |           |            |                     |             |
| <b>Intra-governmental assets</b> |   |  |           |            |                     |             |
| <b>1</b>                         | <b>Fund Balance with Treasury (Note 3) (RC 40)</b>  |  |           |            |                     |             |
| 1                                | 101000  | Fund Balance With Treasury   | E         | G          | E/U                 |             |
| 1                                | 109000  | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer   | E         | G          | E/U                 |             |
| <b>2</b>                         | <b>Investments, net (Note 5)</b>  |  |           |            |                     |             |
| <b>2.1</b>                       | <b>Federal investments (Note 5) (RC 01)</b>   |  |           |            |                     |             |
| 2.1                              | 161000  | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service   | E         | F          | E/U                 |             |
| 2.1                              | 161020  | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market   | E         | F          | E/U                 |             |
| 2.1                              | 161100  | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  | E         | F          | E/U                 |             |
| 2.1                              | 161120  | Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market  | E         | F          | E/U                 |             |
| 2.1                              | 161200  | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service   | E         | F          | E/U                 |             |
| 2.1                              | 161220  | Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market   | E         | F          | E/U                 |             |
| 2.1                              | 161300  | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          | E         | F          | E/U                 |             |
| 2.1                              | 161320  | Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market                        | E         | F          | E/U                 |             |
| 2.1                              | 161800  | Market Adjustment - Investments  | E         | F          | E/U                 |             |
| 2.1                              | 162000  | Investments in Securities Other Than the Bureau of the Fiscal Service Securities   | E         | F          | E/U                 |             |
| 2.1                              | 162100  | Discount on Securities Other Than the Bureau of the Fiscal Service Securities  | E         | F          | E/U                 |             |
| 2.1                              | 162200  | Premium on Securities Other Than the Bureau of the Fiscal Service Securities   | E         | F          | E/U                 |             |
| 2.1                              | 162300  | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities                            | E         | F          | E/U                 |             |
| 2.1                              | 163000  | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service  | E         | F          | E/U                 |             |
| 2.1                              | 163100  | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service   | E         | F          | E/U                 |             |
| 2.1                              | 163300  | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                               | E         | F          | E/U                 |             |
| 2.1                              | 164300  | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                          | E         | F          | E/U                 |             |
| <b>2.2</b>                       | <b>Interest receivable - investments (Note 5) (RC 02)</b>   |  |           |            |                     |             |
| 2.2                              | 134200  | Interest Receivable - Investments  | E         | F          | E/U                 | 7           |
| <b>3</b>                         | <b>Accounts receivable, net (Note 6)</b>  |  |           |            |                     |             |
| <b>3.1</b>                       | <b>Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)</b> |  |           |            |                     |             |
| 3.1                              | 198100  | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government | E         | F          | E/U                 |             |
| <b>3.2</b>                       | <b>Accounts receivable, capital transfers (RC 12)</b>   |  |           |            |                     |             |
| 3.2                              | 192300  | Contingent Receivable for Capital Transfers  | E         | F          | E/U                 |             |
| 3.2                              | 192500  | Capital Transfers Receivable   | E         | F          | E/U                 |             |
| <b>3.3</b>                       | <b>Benefit program contributions receivable (RC 21)</b>   |  |           |            |                     |             |
| 3.3                              | 132000  | Funded Employment Benefit Contributions Receivable   | E         | F          | E/U                 | 7           |
| 3.3                              | 132100  | Unfunded FECA Benefit Contributions Receivable   | E         | F          | U                   | 7           |
| <b>3.4</b>                       | <b>Accounts receivable, net (RC 22)</b>   |  |           |            |                     |             |
| 3.4                              | 131000  | Accounts Receivable  | E         | F          | E/U                 | 7           |
| 3.4                              | 131900  | Allowance for Loss on Accounts Receivable  | E         | F          | E/U                 | 7           |
| 3.4                              | 134000  | Interest Receivable - Not Otherwise Classified   | E         | F          | E/U                 | 7           |
| 3.4                              | 136000  | Penalties and Fines Receivable - Not Otherwise Classified  | E         | F          | E/U                 | 7           |
| 3.4                              | 136700  | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified  | E         | F          | E/U                 | 7           |
| 3.4                              | 137000  | Administrative Fees Receivable - Not Otherwise Classified  | E         | F          | E/U                 | 7           |
| 3.4                              | 137700  | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified  | E         | F          | E/U                 | 7           |
| <b>3.5</b>                       | <b>Transfers receivable (RC 27)</b>   |  |           |            |                     |             |
| 3.5                              | 133000  | Receivable for Transfers of Currently Invested Balances  | E         | F          | E/U                 | 7           |
| 3.5                              | 133500  | Expenditure Transfers Receivable   | E         | F          | E/U                 | 7           |
| 3.5                              | 139000  | Appropriated Dedicated Collections Receivable  | E         | F          | E/U                 |             |
| <b>4</b>                         | <b>Loans receivable, net</b>  |  |           |            |                     |             |
| <b>4.1</b>                       | <b>Interest receivable - loans and other funds (RC 04)</b>  |  |           |            |                     |             |
| 4.1                              | 134100  | Interest Receivable - Loans  | E         | F          | E/U                 | 7           |
| 4.1                              | 134900  | Interest Receivable on Uninvested Funds  | E         | F          | E/U                 | 7           |
| <b>4.2</b>                       | <b>Loans receivable (RC 17)</b>   |  |           |            |                     |             |
| 4.2                              | 135000  | Loans Receivable   | E         | F          | E/U                 | 7           |
| 4.2                              | 135100  | Capitalized Loan Interest Receivable - Non-Credit Reform   | E         | F          | E/U                 | 7           |
| 4.2                              | 136100  | Penalties and Fines Receivable - Loans   | E         | F          | E/U                 | 7           |
| 4.2                              | 137100  | Administrative Fees Receivable - Loans   | E         | F          | E/U                 | 7           |
| <b>5</b>                         | <b>Advances and prepayments (RC 23)</b>   |  |           |            |                     |             |
| 5                                | 141000  | Advances and Prepayments   | E         | F          | E/U                 | 7           |

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|------------|--|---|-----------|------------|---------------------|-------------|
| <b>6</b>   | <b>Other Assets (Note 12)</b>  |   |           |            |                     |             |
| <b>6.1</b> | <b>Other assets (RC 30)</b>  |   |           |            |                     |             |
| 6.1        | 192100   | Receivable From Appropriations  | E         | G          | E/U                 |             |
| 6.1        | 199000   | Other Assets  | E         | G          | E/U                 |             |
| 6.1        | 199010   | Other Assets - General Fund of the U.S. Government  | E         | F          | U                   |             |
| <b>6.2</b> | <b>Asset for agency's custodial and non-entity liabilities (RC 46)</b> |   |           |            |                     |             |
| 6.2        | 198000   | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government | E         | F          | U                   |             |
| <b>6.3</b> | <b>Other Assets - Reimbursable Activities (RC 22)</b>                  |   |           |            |                     |             |
| 6.3        | 199000   | Other Assets  | E         | F          | E/U                 |             |
| <b>7</b>   | <b>Total intra-governmental assets</b>                                 |   |           |            |                     |             |
|            | <b>This line is calculated. Equals sum of line 1 through 6</b>         |   |           |            |                     |             |
|            | <b>Other than intra-governmental assets</b>                            |   |           |            |                     |             |
| <b>8</b>   | <b>Cash and other monetary assets* (Note 4)</b>                        |   |           |            |                     |             |
| 8          | 110100   | General Fund of the U.S. Government's Operating Cash  | E         | N          | U                   |             |
| 8          | 110300   | Restricted Operating Cash   | E         | N          | U                   |             |
| 8          | 110900   | Checks Outstanding  | E         | N          | U                   |             |
| 8          | 111000   | Undeposited Collections   | E         | N          | E/U                 |             |
| 8          | 112000   | Imprest Funds   | E         | N          | E/U                 |             |
| 8          | 112500   | U.S. Debit Card Funds   | E         | N          | E/U                 |             |
| 8          | 113000   | Funds Held Outside of Treasury - Budgetary  | E         | N          | E/U                 |             |
| 8          | 113500   | Funds Held Outside of Treasury - Non-Budgetary  | E         | N          | E/U                 |             |
| 8          | 113510   | Restricted Cash Held Outside of Treasury - Non-Budgetary                                      | E         | N          | E/U                 |             |
| 8          | 114500   | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account                  | E         | N          | U                   |             |
| 8          | 119000   | Other Cash  | E         | N          | E/U                 |             |
| 8          | 119090   | Other Cash - International Monetary Fund  | E         |            | U                   |             |
| 8          | 119305   | International Monetary Fund - Letter of Credit  | E         |            | U                   |             |
| 8          | 119306   | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment                | E         |            | U                   |             |
| 8          | 119307   | International Monetary Fund - Dollar Deposits With the IMF                                    | E         |            | U                   |             |
| 8          | 119309   | International Monetary Fund - Currency Holdings   | E         |            | U                   |             |
| 8          | 119333   | International Monetary Fund - Reserve Position  | E         |            | U                   |             |
| 8          | 119400   | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)           | E         | N          | E/U                 |             |
| 8          | 119500   | Other Monetary Assets   | E         | N          | E/U                 |             |
| 8          | 120000   | Foreign Currency  | E         | N          | E/U                 |             |
| 8          | 120500   | Foreign Currency Denominated Equivalent Assets  | E         | N          | E                   |             |
| 8          | 120900   | Uninvested Foreign Currency   | E         | N          | E                   |             |
| 8          | 123000   | Foreign Currency Held Outside Of Treasury - Budgetary   | E         | N          | E/U                 |             |
| 8          | 123500   | Foreign Currency Held Outside Of Treasury - Non-Budgetary                                     | E         | N          | E/U                 |             |
| 8          | 134400   | Interest Receivable on Special Drawing Rights (SDR)   | E         | N          | E                   |             |
| 8          | 138400   | Interest Receivable - Foreign Currency Denominated Assets                                     | E         | N          | E                   |             |
| 8          | 153100   | Seized Monetary Instruments   | E         | N          | E/U                 |             |
| 8          | 153200   | Seized Cash Deposited   | E         | N          | E/U                 |             |
| <b>9</b>   | <b>Accounts receivable, net (Notes 6 and 7)</b>                        |   |           |            |                     |             |
| 9          | 131000   | Accounts Receivable   | E         | N          | E/U                 |             |
| 9          | 131900   | Allowance for Loss on Accounts Receivable   | E         | N          | E/U                 |             |
| 9          | 132000   | Funded Employment Benefit Contributions Receivable  | E         | N          | E/U                 |             |
| 9          | 132100   | Unfunded FECA Benefit Contributions Receivable  | E         | N          | U                   |             |
| 9          | 132500   | Taxes Receivable  | E         | N          | E/U                 |             |
| 9          | 132900   | Allowance for Loss on Taxes Receivable  | E         | N          | E/U                 |             |
| 9          | 134000   | Interest Receivable - Not Otherwise Classified  | E         | N          | E/U                 |             |
| 9          | 134300   | Interest Receivable - Taxes   | E         | N          | E/U                 |             |
| 9          | 134700   | Allowance for Loss on Interest Receivable - Not Otherwise Classified                          | E         | N          | E/U                 |             |
| 9          | 134800   | Allowance for Loss on Interest Receivable - Taxes   | E         | N          | E/U                 |             |
| 9          | 136000   | Penalties and Fines Receivable - Not Otherwise Classified                                     | E         | N          | E/U                 |             |
| 9          | 136300   | Penalties and Fines Receivable - Taxes  | E         | N          | E/U                 |             |
| 9          | 136700   | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified               | E         | N          | E/U                 |             |
| 9          | 136800   | Allowance for Loss on Penalties and Fines Receivable - Taxes                                  | E         | N          | E/U                 |             |
| 9          | 137000   | Administrative Fees Receivable - Not Otherwise Classified                                     | E         | N          | E/U                 |             |
| 9          | 137300   | Administrative Fees Receivable - Taxes  | E         | N          | E/U                 |             |
| 9          | 137400   | Criminal Restitution Receivable   | E         | N          | E/U                 |             |
| 9          | 137700   | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified               | E         | N          | E/U                 |             |
| 9          | 137800   | Allowance for Loss on Administrative Fees Receivable - Taxes                                  | E         | N          | E/U                 |             |
| 9          | 137900   | Allowance for Loss on Criminal Restitution Receivable   | E         | N          | E/U                 |             |
| <b>10</b>  | <b>Loans receivable, net (Note 8)</b>                                  |   |           |            |                     |             |
| 10         | 134100   | Interest Receivable - Loans   | E         | N          | E/U                 |             |
| 10         | 134500   | Allowance for Loss on Interest Receivable - Loans   | E         | N          | E/U                 |             |
| 10         | 135000   | Loans Receivable  | E         | N          | E/U                 |             |

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|----------|--|---|-----------|------------|---------------------|-------------|
| 10       | 135090   | Loans Receivable - International Monetary Fund  | E         |            | U                   |             |
| 10       | 135900   | Allowance for Loss on Loans Receivable  | E         | N          | E/U                 |             |
| 10       | 135990   | Allowance for Loss on Loans Receivable - International Monetary Fund  | E         |            | U                   |             |
| 10       | 136100   | Penalties and Fines Receivable - Loans  | E         | N          | E/U                 |             |
| 10       | 136500   | Allowance for Loss on Penalties and Fines Receivable - Loans  | E         | N          | E/U                 |             |
| 10       | 137100   | Administrative Fees Receivable - Loans  | E         | N          | E/U                 |             |
| 10       | 137500   | Allowance for Loss on Administrative Fees Receivable - Loans  | E         | N          | E/U                 |             |
| 10       | 138000   | Loans Receivable - Troubled Assets Relief Program   | E         | N          | E/U                 |             |
| 10       | 138100   | Interest Receivable - Loans - Troubled Assets Relief Program  | E         | N          | E/U                 |             |
| 10       | 138500   | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program                          | E         | N          | E/U                 |             |
| 10       | 138900   | Allowance for Subsidy - Loans - Troubled Assets Relief Program  | E         | N          | E/U                 |             |
| 10       | 139900   | Allowance for Subsidy   | E         | N          | E/U                 |             |
| 10       | 155100   | Foreclosed Property   | E         | N          | E/U                 |             |
| 10       | 155900   | Foreclosed Property - Allowance   | E         | N          | E/U                 |             |
| 10       | 164200   | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                         | E         | N          | E/U                 |             |
| 10       | 164300   | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E         | N          | E/U                 |             |
| 10       | 164400   | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | E         | N          | E/U                 |             |
| 10       | 164500   | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | E         | N          | E/U                 |             |
| 10       | 164600   | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                  | E         | N          | E/U                 |             |
| 10       | 164700   | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | E         | N          | E/U                 |             |
| 11       | <b>Inventory and related property, net (Note 9)</b>  |   |           |            |                     |             |
| 11       | 151100   | Operating Materials and Supplies Held for Use   | E         |            | E/U                 |             |
| 11       | 151200   | Operating Materials and Supplies Held in Reserve for Future Use   | E         |            | E/U                 |             |
| 11       | 151300   | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable                                      | E         |            | E/U                 |             |
| 11       | 151400   | Operating Materials and Supplies Held for Repair  | E         |            | E/U                 |             |
| 11       | 151600   | Operating Materials and Supplies in Development   | E         |            | E/U                 |             |
| 11       | 151900   | Operating Materials and Supplies - Allowance  | E         |            | E/U                 |             |
| 11       | 152100   | Inventory Purchased for Resale  | E         |            | E/U                 |             |
| 11       | 152200   | Inventory Held in Reserve for Future Sale   | E         |            | E/U                 |             |
| 11       | 152300   | Inventory Held for Repair   | E         |            | E/U                 |             |
| 11       | 152400   | Inventory - Excess, Obsolete, and Unserviceable   | E         |            | E/U                 |             |
| 11       | 152500   | Inventory - Raw Materials   | E         |            | E/U                 |             |
| 11       | 152600   | Inventory - Work-in-Process   | E         |            | E/U                 |             |
| 11       | 152700   | Inventory - Finished Goods  | E         |            | E/U                 |             |
| 11       | 152900   | Inventory - Allowance   | E         |            | E/U                 |             |
| 11       | 154100   | Forfeited Property Held for Sale  | E         | N          | E/U                 |             |
| 11       | 154200   | Forfeited Property Held for Donation or Use   | E         | N          | E/U                 |             |
| 11       | 154900   | Forfeited Property - Allowance  | E         | N          | E/U                 |             |
| 11       | 156100   | Commodities Held Under Price Support and Stabilization Support Programs                                     | E         | N          | E/U                 |             |
| 11       | 156900   | Commodities - Allowance   | E         | N          | E/U                 |             |
| 11       | 157100   | Stockpile Materials Held in Reserve   | E         | N          | E/U                 |             |
| 11       | 157200   | Stockpile Materials Held for Sale   | E         | N          | E/U                 |             |
| 11       | 159100   | Other Related Property  | E         | N          | E/U                 |             |
| 11       | 159900   | Other Related Property - Allowance  | E         | N          | E/U                 |             |
| 12       | <b>Property, plant, and equipment, net (Note 10)</b> |   |           |            |                     |             |
| 12       | 171100   | Land and Land Rights  | E         |            | E/U                 |             |
| 12       | 171200   | Improvements to Land  | E         |            | E/U                 |             |
| 12       | 171900   | Accumulated Depreciation on Improvements to Land  | E         |            | E/U                 |             |
| 12       | 172000   | Construction-in-Progress  | E         |            | E/U                 |             |
| 12       | 173000   | Buildings, Improvements, and Renovations  | E         |            | E/U                 |             |
| 12       | 173900   | Accumulated Depreciation on Buildings, Improvements, and Renovations  | E         |            | E/U                 |             |
| 12       | 174000   | Other Structures and Facilities   | E         |            | E/U                 |             |
| 12       | 174900   | Accumulated Depreciation on Other Structures and Facilities   | E         |            | E/U                 |             |
| 12       | 175000   | Equipment   | E         |            | E/U                 |             |
| 12       | 175900   | Accumulated Depreciation on Equipment   | E         |            | E/U                 |             |
| 12       | 181000   | Assets Under Capital Lease  | E         |            | E/U                 |             |
| 12       | 181900   | Accumulated Depreciation on Assets Under Capital Lease  | E         |            | E/U                 |             |
| 12       | 182000   | Leasehold Improvements  | E         |            | E/U                 |             |
| 12       | 182900   | Accumulated Amortization on Leasehold Improvements  | E         |            | E/U                 |             |
| 12       | 183000   | Internal-Use Software   | E         |            | E/U                 |             |
| 12       | 183200   | Internal-Use Software in Development  | E         |            | E/U                 |             |
| 12       | 183900   | Accumulated Amortization on Internal-Use Software   | E         |            | E/U                 |             |
| 12       | 184000   | Other Natural Resources   | E         |            | E/U                 |             |
| 12       | 184900   | Allowance for Depletion   | E         |            | E/U                 |             |
| 12       | 189000   | Other General Property, Plant, and Equipment  | E         |            | E/U                 |             |
| 12       | 189900   | Accumulated Depreciation on Other General Property, Plant, and Equipment                                    | E         |            | E/U                 |             |
| 12       | 195000   | Lessee Right-To-Use Lease Asset   | E         |            | E/U                 |             |
| 12       | 195900   | Accumulated Amortization on Lessee Lease Assets   | E         |            | E/U                 |             |

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| <b>13</b>   | <b>Advances and prepayments</b>   |   |           |            |                     |             |
| 13          | 141000  | Advances and Prepayments  | E         | N          | E/U                 |             |
| <b>14</b>   | <b>Investments in government-sponsored enterprises [Treasury only]</b>          |   |           |            |                     |             |
| 14          | 165000  | Preferred Stock in Federal Government Sponsored Enterprise  | E         | N          | E/U                 |             |
| 14          | 165100  | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                         | E         | N          | E/U                 |             |
| 14          | 165200  | Common Stock Warrants in Federal Government Sponsored Enterprise  | E         | N          | E/U                 |             |
| 14          | 165300  | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                          | E         | N          | E/U                 |             |
| <b>15</b>   | <b>Investments, net (Note 5)</b>  |   |           |            |                     |             |
| 15          | 134200  | Interest Receivable - Investments   | E         | N          | E/U                 |             |
| 15          | 134600  | Allowance for Loss on Interest Receivable - Investments   | E         | N          | E/U                 |             |
| 15          | 161000  | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                            | E         | N          | E/U                 |             |
| 15          | 161020  | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market                          | E         | N          | E/U                 |             |
| 15          | 161100  | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                               | E         | N          | E/U                 |             |
| 15          | 161120  | Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market                             | E         | N          | E/U                 |             |
| 15          | 161200  | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                                | E         | N          | E/U                 |             |
| 15          | 161220  | Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market                              | E         | N          | E/U                 |             |
| 15          | 161300  | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service   | E         | N          | E/U                 |             |
| 15          | 161320  | Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E         | N          | E/U                 |             |
| 15          | 161800  | Market Adjustment - Investments   | E         | E/N        | E/U                 |             |
| 15          | 162000  | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                              | E         | E/N        | E/U                 | 3           |
| 15          | 162100  | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                                 | E         | N          | E/U                 | 3           |
| 15          | 162200  | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                  | E         | N          | E/U                 | 3           |
| 15          | 162300  | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities     | E         | N          | E/U                 | 3           |
| 15          | 167000  | Foreign Investments   | E         | N          | E                   |             |
| 15          | 167100  | Discount on Foreign Investments   | E         | N          | E                   |             |
| 15          | 167200  | Premium on Foreign Investments  | E         | N          | E                   |             |
| 15          | 167900  | Foreign Exchange Rate Revalue Adjustments - Investments   | E         | N          | E                   |             |
| 15          | 169000  | Other Non-Federal Investments   | E         | N          | E/U                 | 3           |
| <b>16</b>   | <b>Other assets (Note 12)</b>   |   |           |            |                     |             |
| 16          | 193000  | Lessor Lease Receivable   | E         |            | E/U                 |             |
| 16          | 193900  | Allowance for Loss on Lease Receivable  | E         |            | E/U                 |             |
| 16          | 199000  | Other Assets  | E         | N          | E/U                 | 4           |
| 16          | 199500  | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed                               | E         | N          | E/U                 |             |
| <b>17</b>   | <b>Total other than intra-governmental assets</b>                               |   |           |            |                     |             |
|             | <b>This line is calculated. Equals sum of lines 8 through 16.</b>               |   |           |            |                     |             |
| <b>18</b>   | <b>Total assets</b>   |   |           |            |                     |             |
|             | <b>This line is calculated. Equals sum of lines 7 and 17.</b>                   |   |           |            |                     |             |
| <b>19</b>   | <b>Stewardship PP&amp;E (Note 11)</b>   |   |           |            |                     |             |
|             | <b>Liabilities:</b>   |   |           |            |                     |             |
|             | <b>Intra-governmental liabilities</b>   |   |           |            |                     |             |
| <b>20</b>   | <b>Liability for Fund Balance with Treasury [for General fund only] (RC 40)</b> |   |           |            |                     |             |
| 20          | 201000  | Liability for Fund Balance With Treasury  | E         | F          | U                   |             |
| 20          | 209010  | Liability for Fund Balance While Awaiting a Warrant   | E         | F          | U                   |             |
| <b>21</b>   | <b>Accounts payable (Note 17)</b>   |   |           |            |                     |             |
| <b>21.1</b> | <b>Accounts payable, capital transfers (RC 12)</b>                              |   |           |            |                     |             |
| 21.1        | 292300  | Contingent Liability for Capital Transfers  | E         | F          | E/U                 |             |
| 21.1        | 297000  | Liability for Capital Transfers   | E         | F          | E/U                 |             |
| <b>21.2</b> | <b>Accounts payable (RC 22)</b>   |   |           |            |                     |             |
| 21.2        | 211000  | Accounts Payable  | E         | F          | E/U                 |             |
| 21.2        | 212000  | Disbursements in Transit  | E         | F          | E/U                 |             |
| 21.2        | 213000  | Contract Holdbacks  | E         | F          | E/U                 |             |
| 21.2        | 214000  | Accrued Interest Payable - Not Otherwise Classified   | E         | F          | E/U                 |             |
| 21.2        | 217000  | Subsidy Payable to the Financing Account  | E         | F          | E/U                 |             |
| 21.2        | 294000  | Capital Lease Liability   | E         | F          | E/U                 |             |
| 21.2        | 296000  | Accounts Payable From Canceled Appropriations   | E         | F          | E/U                 |             |
| <b>21.3</b> | <b>Transfers payable (RC 27)</b>  |   |           |            |                     |             |
| 21.3        | 215000  | Payable for Transfers of Currently Invested Balances  | E         | F          | E/U                 | 7           |
| 21.3        | 215500  | Expenditure Transfers Payable   | E         | F          | E/U                 | 7           |
| 21.3        | 299100  | Other Liabilities - Reductions  | E         | F          | E/U                 |             |
| 21.3        | 299200  | Appropriated Dedicated Collections Liability  | E         | F          | E/U                 |             |
| <b>22</b>   | <b>Federal debt and interest payable (Note 14A)</b>                             |   |           |            |                     |             |
| <b>22.1</b> | <b>Federal debt (RC 01)</b>   |   |           |            |                     |             |

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|----------|---|---|-----------|------------|---------------------|-------------|
| 22.1     | 253000  | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | E         | F          | E/U                 | 7           |
| 22.1     | 253100  | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | E         | F          | E/U                 | 7           |
| 22.1     | 253200  | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | E         | F          | E/U                 | 7           |
| 22.1     | 253300  | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E         | F          | E/U                 | 7           |
| 22.1     | 253400  | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | E         | F          | E/U                 | 7           |
| 22.1     | 254000  | Participation and Payment Certificates  | E         | F          | E/U                 | 7           |
| 22.2     | <b>Interest payable - debt (RC 02)</b>  |   |           |            |                     |             |
| 22.2     | 214200  | Accrued Interest Payable - Debt   | E         | F          | E/U                 | 7           |
| 23       | <b>Debt (Note 14B)</b>  |   |           |            |                     |             |
| 23.1     | <b>Interest payable - loans and other funds (RC 04)</b>   |   |           |            |                     |             |
| 23.1     | 214100  | Accrued Interest Payable - Loans  | E         | F          | E/U                 | 7           |
| 23.1     | 214900  | Accrued Interest Payable on Uninvested Funds  | E         | F          | E/U                 |             |
| 23.2     | <b>Loans payable (RC 17)</b>  |   |           |            |                     |             |
| 23.2     | 251000  | Principal Payable to the Bureau of the Fiscal Service   | E         | F          | E/U                 |             |
| 23.2     | 251100  | Capitalized Loan Interest Payable - Non-Credit Reform   | E         | F          | E/U                 |             |
| 23.2     | 252000  | Principal Payable to the Federal Financing Bank   | E         | F          | E/U                 |             |
| 23.2     | 259000  | Other Debt  | E         | F          | E/U                 |             |
| 23.2     | 259100  | Repayable Advance Debt  | E         | F          | E/U                 |             |
| 23.2     | 259200  | Appropriated Debt   | E         | F          | E/U                 |             |
| 24       | <b>Advances from others and deferred revenue (RC 23)</b>  |   |           |            |                     |             |
| 24       | 231000  | Liability for Advances and Prepayments  | E         | F          | E/U                 | 7           |
| 24       | 232000  | Other Deferred Revenue  | E         | F          | E/U                 |             |
| 25       | <b>Other Liabilities (Note 17)</b>  |   |           |            |                     |             |
| 25.1     | <b>Other liabilities (without reciprocals) (Note 15) (RC 29)</b>  |   |           |            |                     |             |
| 25.1     | 221300  | Employer Contributions and Payroll Taxes Payable  | E         | Z          | E/U                 |             |
| 25.1     | 222500  | Unfunded FECA Liability   | E         | Z          | E/U                 |             |
| 25.1     | 229000  | Other Unfunded Employment Related Liability   | E         | Z          | E/U                 |             |
| 25.1     | 240000  | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections   | E         | Z          | E/U                 |             |
| 25.1     | 241000  | Liability for Clearing Accounts   | E         | Z          | E/U                 |             |
| 25.1     | 299000  | Other Liabilities Without Related Budgetary Obligations   | E         | Z          | E/U                 |             |
| 25.2     | <b>Other liabilities (Note 17) (RC 30)</b>  |   |           |            |                     |             |
| 25.2     | 259000  | Other Debt  | E         | G          | E/U                 |             |
| 25.2     | 259200  | Appropriated Debt   | E         | G          | E/U                 |             |
| 25.2     | 299000  | Other Liabilities Without Related Budgetary Obligations   | E         | G          | E/U                 |             |
| 25.2     | 299010  | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government                   | E         | F          | U                   |             |
| 25.2     | 299100  | Other Liabilities - Reductions  | E         | G          | E/U                 |             |
| 25.2     | 299110  | Reductions of Other Liabilities - General Fund of the U.S. Government   | E         | F          | U                   |             |
| 25.3     | <b>Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46)</b>         |   |           |            |                     |             |
| 25.3     | 298000  | Custodial Liability   | E         | G          | E/U                 |             |
| 25.3     | 298500  | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                             | E         | G          | E/U                 |             |
| 25.4     | <b>Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)</b> |   |           |            |                     |             |
| 25.4     | 298000  | Custodial Liability   | E         | F          | E/U                 |             |
| 25.4     | 298500  | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                             | E         | F          | E/U                 |             |
| 25.5     | <b>Other current liabilities - Benefit contributions payable (Note 15) (RC 21)</b>  |   |           |            |                     |             |
| 25.5     | 221300  | Employer Contributions and Payroll Taxes Payable  | E         | F          | E/U                 |             |
| 25.5     | 221500  | Other Post Employment Benefits Due and Payable  | E         | F          | E/U                 |             |
| 25.5     | 222500  | Unfunded FECA Liability   | E         | F          | E/U                 |             |
| 25.5     | 229000  | Other Unfunded Employment Related Liability   | E         | F          | E/U                 |             |
| 25.6     | <b>Other liabilities - Reimbursable activities (RC 22)</b>  |   |           |            |                     |             |
| 25.6     | 219000  | Other Liabilities With Related Budgetary Obligations  | E         | F          | E/U                 |             |
| 25.6     | 299000  | Other Liabilities Without Related Budgetary Obligations   | E         | F          | E/U                 |             |
| 25.6     | 299300  | Accrued Liabilities   | E         | F          | E/U                 |             |
| 26       | <b>Total intra-governmental liabilities</b>   |   |           |            |                     |             |
|          | <b>This line is calculated. Equals sum of lines 20 through 25.</b>  |   |           |            |                     |             |
|          | <b>Other than intra-governmental liabilities</b>  |   |           |            |                     |             |
| 27       | <b>Accounts payable</b>   |   |           |            |                     |             |
| 27       | 211000  | Accounts Payable  | E         | N          | E/U                 |             |
| 27       | 212000  | Disbursements in Transit  | E         | N          | E/U                 |             |
| 27       | 214000  | Accrued Interest Payable - Not Otherwise Classified   | E         | N          | E/U                 |             |

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| Line No.  | USSGL Acct.  | USSGL Account Title   | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
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| 27        | 296000   | Accounts Payable From Canceled Appropriations   | E         | N          | E/U                 |             |
| <b>28</b> | <b>Federal debt and interest payable (Note 14A)</b>                        |   |           |            |                     |             |
| 28        | 214100   | Accrued Interest Payable - Loans  | E         | N          | E/U                 |             |
| 28        | 214200   | Accrued Interest Payable - Debt   | E         | N          | E/U                 |             |
| 28        | 253000   | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | E         | N          | E/U                 |             |
| 28        | 253100   | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | E         | N          | E/U                 |             |
| 28        | 253200   | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | E         | N          | E/U                 |             |
| 28        | 253300   | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E         | N          | E/U                 |             |
| 28        | 253400   | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | E         | N          | E/U                 |             |
| 28        | 254000   | Participation and Payment Certificates  | E         | N          | E/U                 |             |
| <b>29</b> | <b>Federal employee salary, leave, and benefits payable* (Note 15)</b>     |   |           |            |                     |             |
| 29        | 221000   | Accrued Funded Payroll and Leave  | E         | N          | E/U                 |             |
| 29        | 221300   | Employer Contributions and Payroll Taxes Payable  | E         | N          | E/U                 |             |
| 29        | 221700   | Benefit Premiums Payable to Carriers  | E         | N          | E/U                 |             |
| 29        | 222000   | Unfunded Leave  | E         | N          | E/U                 |             |
| 29        | 229000   | Other Unfunded Employment Related Liability   | E         | N          | E/U                 |             |
| <b>30</b> | <b>Pensions, post-employment, and veterans benefits payable* (Note 15)</b> |   |           |            |                     |             |
| 30        | 219100   | Liability for Employer Benefits and Claims Incurred but Not Reported  | E         | N          | E/U                 |             |
| 30        | 221500   | Other Post Employment Benefits Due and Payable  | E         | N          | E/U                 |             |
| 30        | 221600   | Pension Benefits Due and Payable to Beneficiaries   | E         | N          | E/U                 |             |
| 30        | 221800   | Life Insurance Benefits Due and Payable to Beneficiaries  | E         | N          | E/U                 |             |
| 30        | 261000   | Actuarial Pension Liability   | E         | N          | E/U                 |             |
| 30        | 262000   | Actuarial Health Insurance Liability  | E         | N          | E/U                 |             |
| 30        | 263000   | Actuarial Life Insurance Liability  | E         | N          | E/U                 |             |
| 30        | 265000   | Actuarial FECA Liability  | E         | N          | E/U                 |             |
| 30        | 269000   | Other Actuarial Liabilities   | E         | N          | E/U                 |             |
| <b>31</b> | <b>Environmental and disposal liabilities (Note 16)</b>                    |   |           |            |                     |             |
| 31        | 299500   | Estimated Cleanup Cost Liability  | E         | N          | E/U                 |             |
| <b>32</b> | <b>Benefits due and payable</b>  |   |           |            |                     |             |
| 32        | 216000   | Entitlement Benefits Due and Payable  | E         | N          | E/U                 |             |
| <b>33</b> | <b>Loan guarantee liabilities (Note 8)</b>                                 |   |           |            |                     |             |
| 33        | 218000   | Loan Guarantee Liability  | E         | N          | E/U                 |             |
| <b>34</b> | <b>Liabilities to Government-sponsored enterprises</b>                     |   |           |            |                     |             |
| 34        | 211200   | Accounts Payable for Federal Government Sponsored Enterprise  | E         | N          | E/U                 |             |
| 34        | 292200   | Contingent Liabilities - Federal Government Sponsored Enterprise  | E         | N          | E/U                 |             |
| <b>35</b> | <b>Insurance and guarantee program liabilities</b>                         |   |           |            |                     |             |
| 35        | 220000   | Liability for Unpaid Insurance Claims   | E         | N          | E/U                 |             |
| 35        | 220500   | Liability for Unearned Insurance Premiums   | E         | N          | E/U                 |             |
| 35        | 266000   | Actuarial Liabilities for Federal Insurance and Guarantee Programs  | E         | N          | E/U                 |             |
| <b>36</b> | <b>Advances from others and deferred revenue</b>                           |   |           |            |                     |             |
| 36        | 231000   | Liability for Advances and Prepayments  | E         | N          | E/U                 |             |
| 36        | 232000   | Other Deferred Revenue  | E         | N          | E/U                 |             |
| <b>37</b> | <b>Other liabilities (Notes 18, 19, and 20)</b>                            |   |           |            |                     |             |
| 37        | 201000   | Liability for Fund Balance With Treasury  | E         | N          | U                   |             |
| 37        | 213000   | Contract Holdbacks  | E         | N          | E/U                 |             |
| 37        | 214010   | Unfunded Accrued Interest Payable   | E         |            | E/U                 |             |
| 37        | 219000   | Other Liabilities With Related Budgetary Obligations  | E         | N          | E/U                 |             |
| 37        | 219200   | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks  | E         | N          | E                   |             |
| 37        | 219300   | Allocation of Special Drawing Rights (SDRs)   | E         | N          | E                   |             |
| 37        | 221100   | Withholdings Payable  | E         | N          | E/U                 |             |
| 37        | 233000   | Unearned Lessor Revenue   | E         |            | E/U                 |             |
| 37        | 240000   | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections   | E         | N          | E/U                 |             |
| 37        | 241000   | Liability for Clearing Accounts   | E         | N          | E/U                 |             |
| 37        | 259000   | Other Debt  | E         | N          | E/U                 |             |
| 37        | 267000   | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs                             | E         | N          | E/U                 |             |
| 37        | 291000   | Prior Liens Outstanding on Acquired Collateral  | E         | N          | E/U                 |             |
| 37        | 292000   | Contingent Liabilities  | E         | N          | E/U                 |             |
| 37        | 293000   | Lessee Lease Liability  | E         |            | E/U                 |             |
| 37        | 293010   | Unfunded Lessee Lease Liability   | E         |            | E/U                 |             |
| 37        | 294000   | Capital Lease Liability   | E         | N          | E/U                 |             |
| 37        | 298000   | Custodial Liability   | E         | N          | E/U                 | 2           |
| 37        | 299000   | Other Liabilities Without Related Budgetary Obligations   | E         | N          | E/U                 |             |
| 37        | 299300   | Accrued Liabilities   | E         | N          | E/U                 |             |

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| Line No. | USSGL Acct.  | USSGL Account Title  | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
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| 38       | <b>Total other than intra-governmental liabilities</b>                               |  |           |            |                     |             |
|          | This line is calculated. Equals sum of lines 27 through 37.                          |  |           |            |                     |             |
| 39       | <b>Total liabilities</b>   |  |           |            |                     |             |
|          | This line is calculated. Equals sum of lines 26 and 38.                              |  |           |            |                     |             |
| 40       | <b>Commitments and Contingencies (Note 20)</b>                                       |  |           |            |                     |             |
|          | Net position:  |  |           |            |                     |             |
| 41       | <b>Total Unexpended Appropriations (Consolidated)</b>                                |  |           |            |                     |             |
| 41.1     | <b>Unexpended appropriations - Funds from Dedicated Collections (Note 21)</b>        |  |           |            |                     |             |
| 41.1     | 309000   | Unexpended Appropriations While Awaiting a Warrant   | E         | G          | E                   |             |
| 41.1     | 310000   | Unexpended Appropriations - Cumulative   | B         |            | E                   |             |
| 41.1     | 310100   | Unexpended Appropriations - Appropriations Received  | E         | G          | E                   |             |
| 41.1     | 310200   | Unexpended Appropriations - Transfers-In   | E         | F          | E                   |             |
| 41.1     | 310300   | Unexpended Appropriations - Transfers-Out  | E         | F          | E                   |             |
| 41.1     | 310500   | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E         | G          | E                   |             |
| 41.1     | 310600   | Unexpended Appropriations - Adjustments  | E         | G          | E                   |             |
| 41.1     | 310700   | Unexpended Appropriations - Used - Accrued   | E         | G          | E                   |             |
| 41.1     | 310710   | Unexpended Appropriations - Used - Disbursed   | E         | G          | E                   |             |
| 41.1     | 310800   | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | E         | G          | E                   |             |
| 41.1     | 310900   | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | E         | G          | E                   |             |
| 41.2     | <b>Unexpended appropriations - Funds from other than Dedicated Collections</b>       |  |           |            |                     |             |
| 41.2     | 309000   | Unexpended Appropriations While Awaiting a Warrant   | E         | G          | U                   |             |
| 41.2     | 309010   | Appropriations Outstanding - Warrants to be Issued   | E         | F          | U                   |             |
| 41.2     | 310000   | Unexpended Appropriations - Cumulative   | B         |            | U                   |             |
| 41.2     | 310100   | Unexpended Appropriations - Appropriations Received  | E         | G          | U                   |             |
| 41.2     | 310200   | Unexpended Appropriations - Transfers-In   | E         | F          | U                   |             |
| 41.2     | 310300   | Unexpended Appropriations - Transfers-Out  | E         | F          | U                   |             |
| 41.2     | 310500   | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E         | G          | U                   |             |
| 41.2     | 310600   | Unexpended Appropriations - Adjustments  | E         | G          | U                   |             |
| 41.2     | 310700   | Unexpended Appropriations - Used - Accrued   | E         | G          | U                   |             |
| 41.2     | 310710   | Unexpended Appropriations - Used - Disbursed   | E         | G          | U                   |             |
| 41.2     | 310800   | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | E         | G          | U                   |             |
| 41.2     | 310900   | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | E         | G          | U                   |             |
| 41.2     | 320000   | Appropriations Outstanding - Cumulative  | B         |            | U                   |             |
| 41.2     | 320100   | Appropriations Outstanding - Warrants Issued   | E         | F          | U                   |             |
| 41.2     | 320110   | Appropriations Outstanding - Transfers   | E         | F          | U                   |             |
| 41.2     | 320600   | Appropriations Outstanding - Adjustments   | E         | F          | U                   |             |
| 41.2     | 320700   | Appropriations Outstanding - Used - Accrued  | E         | F          | U                   |             |
| 41.2     | 320710   | Appropriations Outstanding - Used - Disbursed  | E         | F          | U                   |             |
| 41.2     | 320800   | Appropriations Outstanding - Prior-Period Adjustments  | E         | F          | U                   |             |
| 41.3     | <b>Total Unexpended Appropriations - Eliminations Between Dedicated and Other</b>    |  |           |            |                     |             |
|          | Eliminations between funds needed to trace to Net Position (if necessary)            |  |           |            |                     |             |
| 42       | <b>Total Cumulative Results of Operations (Consolidated)</b>                         |  |           |            |                     |             |
| 42.1     | <b>Cumulative results of operations - Funds from Dedicated Collections (Note 21)</b> |  |           |            |                     |             |
| 42.1     | 331000   | Cumulative Results of Operations   | B         |            | E                   |             |
| 42.1     | 510000   | Revenue From Goods Sold  | E         | F/N        | E                   |             |
| 42.1     | 510900   | Contra Revenue for Goods Sold  | E         | F/N        | E                   |             |
| 42.1     | 520000   | Revenue From Services Provided   | E         | F/N        | E                   |             |
| 42.1     | 520900   | Contra Revenue for Services Provided   | E         | F/N        | E                   |             |
| 42.1     | 531000   | Interest Revenue - Other   | E         | F/N        | E                   |             |
| 42.1     | 531100   | Interest Revenue - Investments   | E         | F/N        | E                   |             |
| 42.1     | 531200   | Interest Revenue - Loans Receivable/Uninvested Funds   | E         | F/N        | E                   |             |
| 42.1     | 531300   | Interest Revenue - Subsidy Amortization  | E         | N          | E                   |             |
| 42.1     | 531400   | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                                | E         | N          | E                   |             |
| 42.1     | 531500   | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act             | E         | N          | E                   |             |
| 42.1     | 531700   | Contra Revenue for Interest Revenue - Loans Receivable   | E         | F/N        | E                   |             |
| 42.1     | 531800   | Contra Revenue for Interest Revenue - Investments  | E         | F/N        | E                   |             |
| 42.1     | 531900   | Contra Revenue for Interest Revenue - Other  | E         | F/N        | E                   |             |
| 42.1     | 532000   | Penalties and Fines Revenue  | E         | N          | E                   |             |
| 42.1     | 532400   | Contra Revenue for Penalties and Fines   | E         | N          | E                   |             |
| 42.1     | 532500   | Administrative Fees Revenue  | E         | F/N        | E                   |             |
| 42.1     | 532900   | Contra Revenue for Administrative Fees   | E         | F/N        | E                   |             |
| 42.1     | 540000   | Funded Benefit Program Revenue   | E         | F/N        | E                   |             |
| 42.1     | 540900   | Contra Revenue for Funded Benefit Program Revenue  | E         | F/N        | E                   |             |

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| 42.1     | 550000      | Insurance and Guarantee Premium Revenue   | E         | N          | E                   |             |
| 42.1     | 550900      | Contra Revenue for Insurance and Guarantee Premium Revenue  | E         | N          | E                   |             |
| 42.1     | 560000      | Donated Revenue - Financial Resources   | E         | N          | E                   |             |
| 42.1     | 560900      | Contra Revenue for Donations - Financial Resources  | E         | N          | E                   |             |
| 42.1     | 561000      | Donated Revenue - Non-Financial Resources   | E         | N          | E                   |             |
| 42.1     | 561900      | Contra Donated Revenue - Nonfinancial Resources   | E         | N          | E                   |             |
| 42.1     | 564000      | Forfeiture Revenue - Cash and Cash Equivalents  | E         | N          | E                   |             |
| 42.1     | 564900      | Contra Forfeiture Revenue - Cash and Cash Equivalents   | E         | N          | E                   |             |
| 42.1     | 565000      | Forfeiture Revenue - Forfeitures of Property  | E         | N          | E                   |             |
| 42.1     | 565900      | Contra Forfeiture Revenue - Forfeitures of Property   | E         | N          | E                   |             |
| 42.1     | 570000      | Expended Appropriations - Used - Accrued  | E         | G          | E                   |             |
| 42.1     | 570010      | Expended Appropriations - Disbursed   | E         | G          | E                   |             |
| 42.1     | 570500      | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  | E         | G          | E                   |             |
| 42.1     | 570800      | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | E         | G          | E                   |             |
| 42.1     | 570900      | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | E         | G          | E                   |             |
| 42.1     | 571300      | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E         | F          | E                   |             |
| 42.1     | 571400      | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | E         | N          | E                   |             |
| 42.1     | 572000      | Financing Sources Transferred In Without Reimbursement  | E         | F          | E                   |             |
| 42.1     | 573000      | Financing Sources Transferred Out Without Reimbursement   | E         | F/Z        | E                   |             |
| 42.1     | 573500      | Appropriated Dedicated Collections to be Transferred In   | E         | F          | E                   |             |
| 42.1     | 573600      | Appropriated Dedicated Collections to be Transferred Out  | E         | F          | E                   |             |
| 42.1     | 574000      | Appropriated Dedicated Collections Transferred In   | E         | F          | E                   |             |
| 42.1     | 574500      | Appropriated Dedicated Collections Transferred Out  | E         | F          | E                   |             |
| 42.1     | 575000      | Expenditure Financing Sources - Transfers-In  | E         | F          | E                   |             |
| 42.1     | 575500      | Non-Expenditure Financing Sources - Transfers-In - Other  | E         | F          | E                   |             |
| 42.1     | 575600      | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers  | E         | F          | E                   |             |
| 42.1     | 576000      | Expenditure Financing Sources - Transfers-Out   | E         | F          | E                   |             |
| 42.1     | 576500      | Non-Expenditure Financing Sources - Transfers-Out - Other   | E         | F          | E                   |             |
| 42.1     | 576600      | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers   | E         | F          | E                   |             |
| 42.1     | 577500      | Non-Budgetary Financing Sources Transferred In  | E         | F          | E                   |             |
| 42.1     | 577600      | Non-Budgetary Financing Sources Transferred Out   | E         | F          | E                   |             |
| 42.1     | 578000      | Imputed Financing Sources   | E         | F          | E                   |             |
| 42.1     | 579000      | Other Financing Sources   | E         | G/Z        | E                   |             |
| 42.1     | 579100      | Adjustment to Financing Sources - Credit Reform   | E         | F          | E                   |             |
| 42.1     | 579200      | Financing Sources To Be Transferred Out - Contingent Liability  | E         | F          | E                   |             |
| 42.1     | 579500      | Seigniorage   | E         | N          | E                   |             |
| 42.1     | 580000      | Tax Revenue Collected - Not Otherwise Classified  | E         | G/N        | E                   |             |
| 42.1     | 580100      | Tax Revenue Collected - Individual  | E         | G/N        | E                   |             |
| 42.1     | 580200      | Tax Revenue Collected - Corporate   | E         | G/N        | E                   |             |
| 42.1     | 580300      | Tax Revenue Collected - Unemployment  | E         | G/N        | E                   |             |
| 42.1     | 580400      | Tax Revenue Collected - Excise  | E         | G/N        | E                   |             |
| 42.1     | 580500      | Tax Revenue Collected - Estate and Gift   | E         | G/N        | E                   |             |
| 42.1     | 580600      | Tax Revenue Collected - Customs   | E         | G/N        | E                   |             |
| 42.1     | 582000      | Tax Revenue Accrual Adjustment - Not Otherwise Classified   | E         | G/N        | E                   |             |
| 42.1     | 582100      | Tax Revenue Accrual Adjustment - Individual   | E         | G/N        | E                   |             |
| 42.1     | 582200      | Tax Revenue Accrual Adjustment - Corporate  | E         | G/N        | E                   |             |
| 42.1     | 582300      | Tax Revenue Accrual Adjustment - Unemployment   | E         | G/N        | E                   |             |
| 42.1     | 582400      | Tax Revenue Accrual Adjustment - Excise   | E         | G/N        | E                   |             |
| 42.1     | 582500      | Tax Revenue Accrual Adjustment - Estate and Gift  | E         | G/N        | E                   |             |
| 42.1     | 582600      | Tax Revenue Accrual Adjustment - Customs  | E         | G/N        | E                   |             |
| 42.1     | 583000      | Contra Revenue for Taxes - Not Otherwise Classified   | E         | G/N        | E                   |             |
| 42.1     | 583100      | Contra Revenue for Taxes - Individual   | E         | G/N        | E                   |             |
| 42.1     | 583200      | Contra Revenue for Taxes - Corporate  | E         | G/N        | E                   |             |
| 42.1     | 583300      | Contra Revenue for Taxes - Unemployment   | E         | G/N        | E                   |             |
| 42.1     | 583400      | Contra Revenue for Taxes - Excise   | E         | G/N        | E                   |             |
| 42.1     | 583500      | Contra Revenue for Taxes - Estate and Gift  | E         | G/N        | E                   |             |
| 42.1     | 583600      | Contra Revenue for Taxes - Customs  | E         | G/N        | E                   |             |
| 42.1     | 589000      | Tax Revenue Refunds - Not Otherwise Classified  | E         | G/N        | E                   |             |
| 42.1     | 589100      | Tax Revenue Refunds - Individual  | E         | G/N        | E                   |             |
| 42.1     | 589200      | Tax Revenue Refunds - Corporate   | E         | G/N        | E                   |             |
| 42.1     | 589300      | Tax Revenue Refunds - Unemployment  | E         | G/N        | E                   |             |
| 42.1     | 589400      | Tax Revenue Refunds - Excise  | E         | G/N        | E                   |             |
| 42.1     | 589500      | Tax Revenue Refunds - Estate and Gift   | E         | G/N        | E                   |             |
| 42.1     | 589600      | Tax Revenue Refunds - Customs   | E         | G/N        | E                   |             |
| 42.1     | 590000      | Other Revenue   | E         | F/N/Z      | E                   | 2           |
| 42.1     | 590900      | Contra Revenue for Other Revenue  | E         | F/N/Z      | E                   | 2           |
| 42.1     | 591900      | Revenue and Other Financing Sources - Cancellations   | E         | G          | E                   |             |
| 42.1     | 592100      | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | E         | N          | E                   |             |

## SUPPLEMENT

## Section V

## USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct.  | USSGL Account Title   | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|--|---|-----------|------------|---------------------|-------------|
| 42.1     | 592200   | Valuation Change in Investments for Federal Government Sponsored Enterprise   | E         | N          | E                   |             |
| 42.1     | 592300   | Valuation Change in Investments - Beneficial Interest in Trust  | E         | N          | E                   |             |
| 42.1     | 593000   | Lessor Lease Revenue  | E         | F/N        | E                   |             |
| 42.1     | 593300   | Amortization of Unearned Lessor Revenue   | E         | N          | E                   |             |
| 42.1     | 593900   | Contra Revenue for Lessor Lease Revenue   | E         | F/N        | E                   |             |
| 42.1     | 599000   | Collections for Others - Statement of Custodial Activity  | E         | F/G/N      | E                   |             |
| 42.1     | 599100   | Accrued Collections for Others - Statement of Custodial Activity  | E         | F/G/N      | E                   |             |
| 42.1     | 599300   | Offset to Non-Entity Collections - Statement of Changes in Net Position   | E         | F/G        | E                   |             |
| 42.1     | 599400   | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                       | E         | F/G        | E                   |             |
| 42.1     | 599700   | Financing Sources Transferred In From Custodial Statement Collections   | E         | F          | E                   |             |
| 42.1     | 599750   | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                                | E         | N          | E                   |             |
| 42.1     | 599800   | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E         | F          | E                   |             |
| 42.1     | 599900   | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account               | E         | N          | E                   |             |
| 42.1     | 610000   | Operating Expenses/Program Costs  | E         | F/N        | E                   |             |
| 42.1     | 615000   | Expensed Asset  | E         |            | E                   |             |
| 42.1     | 619000   | Contra Bad Debt Expense - Incurred for Others   | E         | F/N        | E                   |             |
| 42.1     | 619900   | Adjustment to Subsidy Expense   | E         | N          | E                   |             |
| 42.1     | 631000   | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank                | E         | F          | E                   |             |
| 42.1     | 632000   | Interest Expenses on Securities   | E         | F/N        | E                   |             |
| 42.1     | 633000   | Other Interest Expenses   | E         | F/N        | E                   |             |
| 42.1     | 633800   | Remuneration Interest   | E         | F/N        | E                   |             |
| 42.1     | 634000   | Interest Expense Accrued on the Liability for Loan Guarantees   | E         | N          | E                   |             |
| 42.1     | 640000   | Benefit Expense   | E         | F/N/Z      | E                   |             |
| 42.1     | 650000   | Cost of Goods Sold  | E         | F/N        | E                   |             |
| 42.1     | 660000   | Applied Overhead  | E         | N          | E                   |             |
| 42.1     | 661000   | Cost Capitalization Offset  | E         | N          | E                   |             |
| 42.1     | 671000   | Depreciation, Amortization, and Depletion   | E         | N          | E                   |             |
| 42.1     | 671300   | Lessee Lease Amortization   | E         | N          | E                   |             |
| 42.1     | 672000   | Bad Debt Expense  | E         | F/N        | E                   |             |
| 42.1     | 673000   | Imputed Costs   | E         | F          | E                   |             |
| 42.1     | 679000   | Other Expenses Not Requiring Budgetary Resources  | E         | F/N        | E                   |             |
| 42.1     | 679300   | Accrued Expenses  | E         | F/N        | E                   |             |
| 42.1     | 679500   | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                                      | E         | N          | E                   |             |
| 42.1     | 680000   | Future Funded Expenses  | E         | F/N/Z      | E                   |             |
| 42.1     | 685000   | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)         | E         | F          | E                   |             |
| 42.1     | 690000   | Non-Production Costs  | E         | F/N/Z      | E                   |             |
| 42.1     | 693000   | Lessee Lease Expense  | E         | F/N        | E                   |             |
| 42.1     | 711000   | Gains on Disposition of Assets - Other  | E         | N          | E                   |             |
| 42.1     | 711100   | Gains on Disposition of Investments   | E         | F/N        | E                   |             |
| 42.1     | 711200   | Gains on Disposition of Borrowings  | E         | F          | E                   |             |
| 42.1     | 717100   | Gains on Changes in Long-Term Assumptions - From Experience   | E         | N          | E                   |             |
| 42.1     | 717200   | Losses on Changes in Long-Term Assumptions - From Experience  | E         | N          | E                   |             |
| 42.1     | 718000   | Unrealized Gains  | E         | F/N        | E                   |             |
| 42.1     | 718100   | Unrealized Gain - Exchange Stabilization Fund (ESF)   | E         | N          | E                   |             |
| 42.1     | 719000   | Other Gains   | E         | F/N        | E                   |             |
| 42.1     | 719100   | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges  | E         | N          | E                   |             |
| 42.1     | 721000   | Losses on Disposition of Assets - Other   | E         | N          | E                   |             |
| 42.1     | 721100   | Losses on Disposition of Investments  | E         | F/N        | E                   |             |
| 42.1     | 721200   | Losses on Disposition of Borrowings   | E         | F          | E                   |             |
| 42.1     | 727100   | Gains on Changes in Long-Term Assumptions   | E         | N          | E                   |             |
| 42.1     | 727200   | Losses on Changes in Long-Term Assumptions  | E         | N          | E                   |             |
| 42.1     | 728000   | Unrealized Losses   | E         | F/N        | E                   |             |
| 42.1     | 728100   | Unrealized Losses - Exchange Stabilization Fund (ESF)   | E         | N          | E                   |             |
| 42.1     | 729000   | Other Losses  | E         | F/N        | E                   |             |
| 42.1     | 729100   | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges   | E         | N          | E                   |             |
| 42.1     | 729200   | Other Losses From Impairment of Assets  | E         | N          | E                   |             |
| 42.1     | 730000   | Extraordinary Items   | E         | N          | E                   |             |
| 42.1     | 740000   | Prior-Period Adjustments Due to Corrections of Errors   | E         | N/Z        | E                   |             |
| 42.1     | 740100   | Prior-Period Adjustments Due to Changes in Accounting Principles  | E         | N/Z        | E                   |             |
| 42.1     | 740500   | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year                                 | E         | N/Z        | E                   |             |
| 42.1     | 750000   | Distribution of Income - Dividend   | E         | N/Z        | E                   |             |
| 42.1     | 760000   | Changes in Actuarial Liability  | E         | N          | E                   |             |
| 42.1     | 880100   | Offset for Purchases of Assets  | E         | F          | E                   |             |
| 42.1     | 880200   | Purchases of Property, Plant, and Equipment   | E         | F          | E                   |             |
| 42.1     | 880300   | Purchases of Inventory and Related Property   | E         | F          | E                   |             |
| 42.1     | 880400   | Purchases of Assets - Other   | E         | F          | E                   |             |
| 42.2     | Cumulative results of operations - Funds from other than Dedicated Collections |   |           |            |                     |             |
| 42.2     | 331000   | Cumulative Results of Operations  | B         |            | U                   |             |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 42.2     | 510000      | Revenue From Goods Sold   | E         | F/N        | U                   |             |
| 42.2     | 510900      | Contra Revenue for Goods Sold   | E         | F/N        | U                   |             |
| 42.2     | 520000      | Revenue From Services Provided  | E         | F/N        | U                   |             |
| 42.2     | 520900      | Contra Revenue for Services Provided  | E         | F/N        | U                   |             |
| 42.2     | 531000      | Interest Revenue - Other  | E         | F/N        | U                   |             |
| 42.2     | 531100      | Interest Revenue - Investments  | E         | F/N        | U                   |             |
| 42.2     | 531200      | Interest Revenue - Loans Receivable/Uninvested Funds  | E         | F/N        | U                   |             |
| 42.2     | 531300      | Interest Revenue - Subsidy Amortization   | E         | N          | U                   |             |
| 42.2     | 531400      | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act   | E         | N          | U                   |             |
| 42.2     | 531500      | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  | E         | N          | U                   |             |
| 42.2     | 531700      | Contra Revenue for Interest Revenue - Loans Receivable  | E         | F/N        | U                   |             |
| 42.2     | 531800      | Contra Revenue for Interest Revenue - Investments   | E         | F/N        | U                   |             |
| 42.2     | 531900      | Contra Revenue for Interest Revenue - Other   | E         | F/N        | U                   |             |
| 42.2     | 532000      | Penalties and Fines Revenue   | E         | N          | U                   |             |
| 42.2     | 532400      | Contra Revenue for Penalties and Fines  | E         | N          | U                   |             |
| 42.2     | 532500      | Administrative Fees Revenue   | E         | F/N        | U                   |             |
| 42.2     | 532900      | Contra Revenue for Administrative Fees  | E         | F/N        | U                   |             |
| 42.2     | 540000      | Funded Benefit Program Revenue  | E         | F/N        | U                   |             |
| 42.2     | 540500      | Unfunded FECA Benefit Revenue   | E         | F/N        | U                   |             |
| 42.2     | 540600      | Contra Revenue for Unfunded FECA Benefit Revenue  | E         | F/N        | U                   |             |
| 42.2     | 540900      | Contra Revenue for Funded Benefit Program Revenue   | E         | F/N        | U                   |             |
| 42.2     | 550000      | Insurance and Guarantee Premium Revenue   | E         | N          | U                   |             |
| 42.2     | 550900      | Contra Revenue for Insurance and Guarantee Premium Revenue  | E         | N          | U                   |             |
| 42.2     | 560000      | Donated Revenue - Financial Resources   | E         | N          | U                   |             |
| 42.2     | 560900      | Contra Revenue for Donations - Financial Resources  | E         | N          | U                   |             |
| 42.2     | 561000      | Donated Revenue - Non-Financial Resources   | E         | N          | U                   |             |
| 42.2     | 561900      | Contra Donated Revenue - Nonfinancial Resources   | E         | N          | U                   |             |
| 42.2     | 564000      | Forfeiture Revenue - Cash and Cash Equivalents  | E         | N          | U                   |             |
| 42.2     | 564900      | Contra Forfeiture Revenue - Cash and Cash Equivalents   | E         | N          | U                   |             |
| 42.2     | 565000      | Forfeiture Revenue - Forfeitures of Property  | E         | N          | U                   |             |
| 42.2     | 565900      | Contra Forfeiture Revenue - Forfeitures of Property   | E         | N          | U                   |             |
| 42.2     | 570000      | Expended Appropriations - Used - Accrued  | E         | G          | U                   |             |
| 42.2     | 570005      | Appropriations - Expended - Accrued   | E         | F          | U                   |             |
| 42.2     | 570006      | Appropriations - Expended - Disbursed   | E         | F          | U                   |             |
| 42.2     | 570010      | Expended Appropriations - Disbursed   | E         | G          | U                   |             |
| 42.2     | 570500      | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  | E         | G          | U                   |             |
| 42.2     | 570800      | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | E         | G          | U                   |             |
| 42.2     | 570810      | Appropriations - Expended - Prior-Period Adjustments  | E         | F          | U                   |             |
| 42.2     | 570900      | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | E         | G          | U                   |             |
| 42.2     | 571000      | Transfer-in of Agency Unavailable Custodial and Non-Entity Collections  | E         | F          | U                   |             |
| 42.2     | 571200      | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government   | E         | F          | U                   |             |
| 42.2     | 571300      | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E         | F          | U                   |             |
| 42.2     | 571400      | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | E         | N          | U                   |             |
| 42.2     | 572000      | Financing Sources Transferred In Without Reimbursement  | E         | F          | U                   |             |
| 42.2     | 573000      | Financing Sources Transferred Out Without Reimbursement   | E         | F/Z        | U                   |             |
| 42.2     | 573500      | Appropriated Dedicated Collections to be Transferred In   | E         | F          | U                   |             |
| 42.2     | 573600      | Appropriated Dedicated Collections to be Transferred Out  | E         | F          | U                   |             |
| 42.2     | 574000      | Appropriated Dedicated Collections Transferred In   | E         | F          | U                   |             |
| 42.2     | 574500      | Appropriated Dedicated Collections Transferred Out  | E         | F          | U                   |             |
| 42.2     | 575000      | Expenditure Financing Sources - Transfers-In  | E         | F          | U                   |             |
| 42.2     | 575500      | Non-Expenditure Financing Sources - Transfers-In - Other  | E         | F          | U                   |             |
| 42.2     | 575600      | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers  | E         | F          | U                   |             |
| 42.2     | 576000      | Expenditure Financing Sources - Transfers-Out   | E         | F          | U                   |             |
| 42.2     | 576500      | Non-Expenditure Financing Sources - Transfers-Out - Other   | E         | F          | U                   |             |
| 42.2     | 576600      | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers   | E         | F          | U                   |             |
| 42.2     | 577500      | Non-Budgetary Financing Sources Transferred In  | E         | F          | U                   |             |
| 42.2     | 577600      | Non-Budgetary Financing Sources Transferred Out   | E         | F          | U                   |             |
| 42.2     | 578000      | Imputed Financing Sources   | E         | F          | U                   |             |
| 42.2     | 579000      | Other Financing Sources   | E         | G/Z        | U                   |             |
| 42.2     | 579001      | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization  | E         | G          | U                   |             |
| 42.2     | 579010      | Other General Fund Financing Sources  | E         | F/Z        | U                   |             |
| 42.2     | 579100      | Adjustment to Financing Sources - Credit Reform   | E         | F          | U                   |             |
| 42.2     | 579200      | Financing Sources To Be Transferred Out - Contingent Liability  | E         | F          | U                   |             |
| 42.2     | 579500      | Seigniorage   | E         | N          | U                   |             |
| 42.2     | 580000      | Tax Revenue Collected - Not Otherwise Classified  | E         | G/N        | U                   |             |
| 42.2     | 580100      | Tax Revenue Collected - Individual  | E         | G/N        | U                   |             |
| 42.2     | 580200      | Tax Revenue Collected - Corporate   | E         | G/N        | U                   |             |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 42.2     | 580300      | Tax Revenue Collected - Unemployment  | E         | G/N        | U                   |             |
| 42.2     | 580400      | Tax Revenue Collected - Excise  | E         | G/N        | U                   |             |
| 42.2     | 580500      | Tax Revenue Collected - Estate and Gift   | E         | G/N        | U                   |             |
| 42.2     | 580600      | Tax Revenue Collected - Customs   | E         | G/N        | U                   |             |
| 42.2     | 582000      | Tax Revenue Accrual Adjustment - Not Otherwise Classified   | E         | G/N        | U                   |             |
| 42.2     | 582100      | Tax Revenue Accrual Adjustment - Individual   | E         | G/N        | U                   |             |
| 42.2     | 582200      | Tax Revenue Accrual Adjustment - Corporate  | E         | G/N        | U                   |             |
| 42.2     | 582300      | Tax Revenue Accrual Adjustment - Unemployment   | E         | G/N        | U                   |             |
| 42.2     | 582400      | Tax Revenue Accrual Adjustment - Excise   | E         | G/N        | U                   |             |
| 42.2     | 582500      | Tax Revenue Accrual Adjustment - Estate and Gift  | E         | G/N        | U                   |             |
| 42.2     | 582600      | Tax Revenue Accrual Adjustment - Customs  | E         | G/N        | U                   |             |
| 42.2     | 583000      | Contra Revenue for Taxes - Not Otherwise Classified   | E         | G/N        | U                   |             |
| 42.2     | 583100      | Contra Revenue for Taxes - Individual   | E         | G/N        | U                   |             |
| 42.2     | 583200      | Contra Revenue for Taxes - Corporate  | E         | G/N        | U                   |             |
| 42.2     | 583300      | Contra Revenue for Taxes - Unemployment   | E         | G/N        | U                   |             |
| 42.2     | 583400      | Contra Revenue for Taxes - Excise   | E         | G/N        | U                   |             |
| 42.2     | 583500      | Contra Revenue for Taxes - Estate and Gift  | E         | G/N        | U                   |             |
| 42.2     | 583600      | Contra Revenue for Taxes - Customs  | E         | G/N        | U                   |             |
| 42.2     | 589000      | Tax Revenue Refunds - Not Otherwise Classified  | E         | G/N        | U                   |             |
| 42.2     | 589100      | Tax Revenue Refunds - Individual  | E         | G/N        | U                   |             |
| 42.2     | 589200      | Tax Revenue Refunds - Corporate   | E         | G/N        | U                   |             |
| 42.2     | 589300      | Tax Revenue Refunds - Unemployment  | E         | G/N        | U                   |             |
| 42.2     | 589400      | Tax Revenue Refunds - Excise  | E         | G/N        | U                   |             |
| 42.2     | 589500      | Tax Revenue Refunds - Estate and Gift   | E         | G/N        | U                   |             |
| 42.2     | 589600      | Tax Revenue Refunds - Customs   | E         | G/N        | U                   |             |
| 42.2     | 590000      | Other Revenue   | E         | F/N/Z      | U                   |             |
| 42.2     | 590900      | Contra Revenue for Other Revenue  | E         | F/N/Z      | U                   |             |
| 42.2     | 591900      | Revenue and Other Financing Sources - Cancellations   | E         | G          | U                   |             |
| 42.2     | 591910      | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government                        | E         | F          | U                   |             |
| 42.2     | 592100      | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | E         | N          | U                   |             |
| 42.2     | 592200      | Valuation Change in Investments for Federal Government Sponsored Enterprise   | E         | N          | U                   |             |
| 42.2     | 592300      | Valuation Change in Investments - Beneficial Interest in Trust  | E         | N          | U                   |             |
| 42.2     | 593000      | Lessor Lease Revenue  | E         | F/N        | U                   |             |
| 42.2     | 593300      | Amortization of Unearned Lessor Revenue   | E         | N          | U                   |             |
| 42.2     | 593900      | Contra Revenue for Lessor Lease Revenue   | E         | F/N        | U                   |             |
| 42.2     | 599000      | Collections for Others - Statement of Custodial Activity  | E         | F/G/N      | U                   |             |
| 42.2     | 599100      | Accrued Collections for Others - Statement of Custodial Activity  | E         | F/G/N      | U                   |             |
| 42.2     | 599300      | Offset to Non-Entity Collections - Statement of Changes in Net Position   | E         | F/G        | U                   |             |
| 42.2     | 599400      | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                       | E         | F/G        | U                   |             |
| 42.2     | 599700      | Financing Sources Transferred In From Custodial Statement Collections   | E         | F          | U                   |             |
| 42.2     | 599750      | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                                | E         | N          | U                   |             |
| 42.2     | 599800      | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E         | F          | U                   |             |
| 42.2     | 599900      | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account               | E         | N          | U                   |             |
| 42.2     | 610000      | Operating Expenses/Program Costs  | E         | F/N        | U                   |             |
| 42.2     | 615000      | Expensed Asset  | E         |            | U                   |             |
| 42.2     | 619000      | Contra Bad Debt Expense - Incurred for Others   | E         | F/N        | U                   |             |
| 42.2     | 619900      | Adjustment to Subsidy Expense   | E         | N          | U                   |             |
| 42.2     | 631000      | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank                | E         | F          | U                   |             |
| 42.2     | 632000      | Interest Expenses on Securities   | E         | F/N        | U                   |             |
| 42.2     | 633000      | Other Interest Expenses   | E         | F/N        | U                   |             |
| 42.2     | 634000      | Interest Expense Accrued on the Liability for Loan Guarantees   | E         | N          | U                   |             |
| 42.2     | 640000      | Benefit Expense   | E         | F/N/Z      | U                   |             |
| 42.2     | 650000      | Cost of Goods Sold  | E         | F/N        | U                   |             |
| 42.2     | 660000      | Applied Overhead  | E         | N          | U                   |             |
| 42.2     | 661000      | Cost Capitalization Offset  | E         | N          | U                   |             |
| 42.2     | 671000      | Depreciation, Amortization, and Depletion   | E         | N          | U                   |             |
| 42.2     | 671300      | Lessee Lease Amortization   | E         | N          | U                   |             |
| 42.2     | 672000      | Bad Debt Expense  | E         | F/N        | U                   |             |
| 42.2     | 673000      | Imputed Costs   | E         | F          | U                   |             |
| 42.2     | 679000      | Other Expenses Not Requiring Budgetary Resources  | E         | F/N        | U                   |             |
| 42.2     | 679300      | Accrued Expenses  | E         | F/N        | U                   |             |
| 42.2     | 679500      | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                                      | E         | N          | U                   |             |
| 42.2     | 680000      | Future Funded Expenses  | E         | F/N/Z      | U                   |             |
| 42.2     | 685000      | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)         | E         | F          | U                   |             |
| 42.2     | 690000      | Non-Production Costs  | E         | F/N/Z      | U                   |             |
| 42.2     | 693000      | Lessee Lease Expense  | E         | F/N        | U                   |             |
| 42.2     | 711000      | Gains on Disposition of Assets - Other  | E         | N          | U                   |             |
| 42.2     | 711100      | Gains on Disposition of Investments   | E         | F/N        | U                   |             |

USSGL Crosswalk - Standardized Balance Sheet

| Line No.   | USSGL Acct.   | USSGL Account Title   | Begin/ End | Fed/ NonFed | Reporting Type Code | Addl. Info. |
|--|---|---|------------|-------------|---------------------|-------------|
| 42.2   | 711200  | Gains on Disposition of Borrowings  | E          | F           | U                   |             |
| 42.2   | 717100  | Gains on Changes in Long-Term Assumptions - From Experience                           | E          | N           | U                   |             |
| 42.2   | 717200  | Losses on Changes in Long-Term Assumptions - From Experience                          | E          | N           | U                   |             |
| 42.2   | 718000  | Unrealized Gains  | E          | F/N         | U                   |             |
| 42.2   | 719000  | Other Gains   | E          | F/N         | U                   |             |
| 42.2   | 719090  | Gains on International Monetary Fund Assets   | E          |             | U                   |             |
| 42.2   | 721000  | Losses on Disposition of Assets - Other   | E          | N           | U                   |             |
| 42.2   | 721100  | Losses on Disposition of Investments  | E          | F/N         | U                   |             |
| 42.2   | 721200  | Losses on Disposition of Borrowings   | E          | F           | U                   |             |
| 42.2   | 727100  | Gains on Changes in Long-Term Assumptions   | E          | N           | U                   |             |
| 42.2   | 727200  | Losses on Changes in Long-Term Assumptions  | E          | N           | U                   |             |
| 42.2   | 728000  | Unrealized Losses   | E          | F/N         | U                   |             |
| 42.2   | 729000  | Other Losses  | E          | F/N         | U                   |             |
| 42.2   | 729090  | Losses on International Monetary Fund Assets  | E          |             | U                   |             |
| 42.2   | 729200  | Other Losses From Impairment of Assets  | E          | N           | U                   |             |
| 42.2   | 730000  | Extraordinary Items   | E          | N           | U                   |             |
| 42.2   | 740000  | Prior-Period Adjustments Due to Corrections of Errors                                 | E          | N/Z         | U                   |             |
| 42.2   | 740100  | Prior-Period Adjustments Due to Changes in Accounting Principles                      | E          | N/Z         | U                   |             |
| 42.2   | 740500  | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E          | N/Z         | U                   |             |
| 42.2   | 750000  | Distribution of Income - Dividend   | E          | N/Z         | U                   |             |
| 42.2   | 760000  | Changes in Actuarial Liability  | E          | N           | U                   |             |
| 42.2   | 771000  | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments                         | E          | F           | U                   |             |
| 42.2   | 880100  | Offset for Purchases of Assets  | E          | F           | U                   |             |
| 42.2   | 880200  | Purchases of Property, Plant, and Equipment   | E          | F           | U                   |             |
| 42.2   | 880300  | Purchases of Inventory and Related Property   | E          | F           | U                   |             |
| 42.2   | 880400  | Purchases of Assets - Other   | E          | F           | U                   |             |
| 42.3 Total Cumulative Results of Operations - Eliminations Between Dedicated and Other |   |   |            |             |                     |             |
| Eliminations between funds needed to trace to Net Position (if necessary)              |   |   |            |             |                     |             |
| 43 Total net position  |   |   |            |             |                     |             |
| This line is calculated. Equals sum of lines 41 and 42.                                |   |   |            |             |                     |             |
| 44 Total liabilities and net position  |   |   |            |             |                     |             |
| This line is calculated. Equals sum of lines 39 and 43.                                |   |   |            |             |                     |             |
| FOOTNOTES AND ADDITIONAL INFORMATION:  |   |   |            |             |                     |             |
| 1  | For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.  |   |            |             |                     |             |
| 2  | FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.  |   |            |             |                     |             |
| 3  | Does not include derivative assets.   |   |            |             |                     |             |
| 4  | Related to investments in derivative assets.  |   |            |             |                     |             |
| 5  | Includes non-derivative liabilities.  |   |            |             |                     |             |
| 6  | Related to derivative liabilities.  |   |            |             |                     |             |
| 7  | Exclude General Fund (Trading Partner code 9900) activity in this account.  |   |            |             |                     |             |
| 8  | Report only General Fund activity associated with this account. The General Fund has an Agency Identifier of 099, an FR Entity code of 9900, and a fed/non-fed attribute domain value of G.   |   |            |             |                     |             |
| 9  | The transactions and balances between Funds from Dedicated Collections are eliminated to reflect the consolidated Funds from Dedicated Collections column, but balances and transactions between Funds from Dedicated Collections and Funds from Other than Dedicated Collections are not eliminated. |   |            |             |                     |             |
| 10   | For significant entities, the portion of cumulative results of operations and unexpended appropriations attributable to Funds from Dedicated Collections must, if material, be shown separately on a consolidation basis.   |   |            |             |                     |             |
| 11   | Line 12, "Property, Plant, and Equipment (PP&E), Net" may be titled General PP&E and Right-To-Use Lease Assets in lieu of PP&E, Net.  |   |            |             |                     |             |

## SUPPLEMENT

## Section V

## USSGL Crosswalk - Statement of Net Cost

| Line No.                             | USSGL Acct.                | USSGL Account Title   | Begin/ End | Fed/ Nonfed | Exch/ Nonexch | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|--------------------------------------|----------------------------|---|------------|-------------|---------------|---------------|---------------------|-------------|
| <b>Gross Program Costs (Note 22)</b> |                            |   |            |             |               |               |                     |             |
| <b>Program A</b>                     |                            |   |            |             |               |               |                     |             |
| <b>1</b>                             | <b>Gross Costs</b>         |   |            |             |               |               |                     |             |
| 1                                    | 610000                     | Operating Expenses/Program Costs  | E          | F/N         |               |               | E/U                 |             |
| 1                                    | 615000                     | Expensed Asset  | E          |             |               |               | E/U                 |             |
| 1                                    | 619000                     | Contra Bad Debt Expense - Incurred for Others   | E          | F/N         |               |               | E/U                 |             |
| 1                                    | 619900                     | Adjustment to Subsidy Expense   | E          | N           |               |               | E/U                 |             |
| 1                                    | 631000                     | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank        | E          | F           |               |               | E/U                 |             |
| 1                                    | 632000                     | Interest Expenses on Securities   | E          | F/N         |               |               | E/U                 |             |
| 1                                    | 633000                     | Other Interest Expenses   | E          | F/N         |               | A             | E/U                 |             |
| 1                                    | 633800                     | Remuneration Interest   | E          | F/N         |               |               | E                   |             |
| 1                                    | 634000                     | Interest Expense Accrued on the Liability for Loan Guarantees   | E          | N           |               |               | E/U                 |             |
| 1                                    | 640000                     | Benefit Expense   | E          | F/N/Z       |               |               | E/U                 | 4           |
| 1                                    | 650000                     | Cost of Goods Sold  | E          | F/N         |               |               | E/U                 |             |
| 1                                    | 660000                     | Applied Overhead  | E          | N           |               |               | E/U                 |             |
| 1                                    | 661000                     | Cost Capitalization Offset  | E          | N           |               |               | E/U                 |             |
| 1                                    | 671000                     | Depreciation, Amortization, and Depletion   | E          | N           |               |               | E/U                 |             |
| 1                                    | 671300                     | Lessee Lease Amortization   | E          | N           |               |               | E/U                 |             |
| 1                                    | 672000                     | Bad Debt Expense  | E          | F/N         |               |               | E/U                 |             |
| 1                                    | 673000                     | Imputed Costs   | E          | F           |               |               | E/U                 |             |
| 1                                    | 679000                     | Other Expenses Not Requiring Budgetary Resources  | E          | F/N         |               | A             | E/U                 |             |
| 1                                    | 679300                     | Accrued Expenses  | E          | F/N         |               | A             | E/U                 |             |
| 1                                    | 679500                     | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                              | E          | N           |               | A             | E/U                 |             |
| 1                                    | 680000                     | Future Funded Expenses  | E          | F/N/Z       |               |               | E/U                 | 2, 4        |
| 1                                    | 685000                     | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E          | F           |               |               | E/U                 | 4           |
| 1                                    | 690000                     | Non-Production Costs  | E          | F/N/Z       |               |               | E/U                 | 3, 4        |
| 1                                    | 693000                     | Lessee Lease Expense  | E          | F/N         |               |               | E/U                 |             |
| 1                                    | 717100                     | Gains on Changes in Long-Term Assumptions - From Experience   | E          | N           | X             |               | E/U                 |             |
| 1                                    | 717200                     | Losses on Changes in Long-Term Assumptions - From Experience  | E          | N           | X             |               | E/U                 |             |
| 1                                    | 721000                     | Losses on Disposition of Assets - Other   | E          | N           | X             |               | E/U                 | 4           |
| 1                                    | 721100                     | Losses on Disposition of Investments  | E          | F/N         | X             | A             | E/U                 | 4           |
| 1                                    | 721200                     | Losses on Disposition of Borrowings   | E          | F           | X             |               | E/U                 | 4           |
| 1                                    | 728000                     | Unrealized Losses   | E          | F/N         | X             |               | E/U                 | 4           |
| 1                                    | 728100                     | Unrealized Losses - Exchange Stabilization Fund (ESF)   | E          | N           | X             |               | E                   |             |
| 1                                    | 729000                     | Other Losses  | E          | F/N         | X             |               | E/U                 | 4           |
| 1                                    | 729090                     | Losses on International Monetary Fund Assets  | E          |             | X             |               | U                   |             |
| 1                                    | 729100                     | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges                                     | E          | N           | X             |               | E                   |             |
| 1                                    | 729200                     | Other Losses From Impairment of Assets  | E          | N           | X             |               | E/U                 | 4           |
| 1                                    | 730000                     | Extraordinary Items   | E          | N           | X             |               | E/U                 | 4           |
| 1                                    | 750000                     | Distribution of Income - Dividend   | E          | N/Z         | X             |               | E/U                 | 4           |
| 1                                    | 760000                     | Changes in Actuarial Liability  | E          | N           |               |               | E/U                 | 4           |
| 1                                    | 880100                     | Offset for Purchases of Assets  | E          | F           |               |               | E/U                 |             |
| 1                                    | 880200                     | Purchases of Property, Plant, and Equipment   | E          | F           |               |               | E/U                 |             |
| 1                                    | 880300                     | Purchases of Inventory and Related Property   | E          | F           |               |               | E/U                 |             |
| 1                                    | 880400                     | Purchases of Assets - Other   | E          | F           |               |               | E/U                 |             |
| <b>2</b>                             | <b>Less Earned Revenue</b> |   |            |             |               |               |                     |             |
| 2                                    | 510000                     | Revenue From Goods Sold   | E          | F/N         | X             |               | E/U                 |             |
| 2                                    | 510900                     | Contra Revenue for Goods Sold   | E          | F/N         | X             |               | E/U                 |             |
| 2                                    | 520000                     | Revenue From Services Provided  | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 520900                     | Contra Revenue for Services Provided  | E          | F/N         | X             | A             | E/U                 |             |
| 2                                    | 531000                     | Interest Revenue - Other  | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 531100                     | Interest Revenue - Investments  | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 531200                     | Interest Revenue - Loans Receivable/Uninvested Funds  | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 531300                     | Interest Revenue - Subsidy Amortization   | E          | N           | X             |               | E/U                 | 4           |
| 2                                    | 531400                     | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                           | E          | N           | X             |               | E/U                 |             |
| 2                                    | 531500                     | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act        | E          | N           | X             |               | E/U                 |             |
| 2                                    | 531700                     | Contra Revenue for Interest Revenue - Loans Receivable  | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 531800                     | Contra Revenue for Interest Revenue - Investments   | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 531900                     | Contra Revenue for Interest Revenue - Other   | E          | F/N         | X             | A             | E/U                 | 4           |
| 2                                    | 532500                     | Administrative Fees Revenue   | E          | F/N         | X             | A             | E/U                 |             |
| 2                                    | 532900                     | Contra Revenue for Administrative Fees  | E          | F/N         | X             | A             | E/U                 |             |
| 2                                    | 540000                     | Funded Benefit Program Revenue  | E          | F/N         | X             |               | E/U                 |             |
| 2                                    | 540500                     | Unfunded FECA Benefit Revenue   | E          | F/N         | X             |               | U                   |             |
| 2                                    | 540600                     | Contra Revenue for Unfunded FECA Benefit Revenue  | E          | F/N         | X             |               | U                   |             |

USSGL Crosswalk - Statement of Net Cost

| Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Fed/ Nonfed | Exch/ Nonexch | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|----------|---|---|------------|-------------|---------------|---------------|---------------------|-------------|
| 2        | 540900  | Contra Revenue for Funded Benefit Program Revenue   | E          | F/N         | X             |               | E/U                 |             |
| 2        | 550000  | Insurance and Guarantee Premium Revenue   | E          | N           | X             |               | E/U                 |             |
| 2        | 550900  | Contra Revenue for Insurance and Guarantee Premium Revenue  | E          | N           | X             |               | E/U                 |             |
| 2        | 571300  | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E          | F           | X             | A             | E/U                 | 4           |
| 2        | 571400  | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | E          | N           | X             |               | E/U                 | 4           |
| 2        | 590000  | Other Revenue   | E          | F/N         | X             | A             | E/U                 | 4           |
| 2        | 590900  | Contra Revenue for Other Revenue  | E          | F/N         | X             | A             | E/U                 | 4           |
| 2        | 592100  | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | E          | N           | X             |               | E/U                 |             |
| 2        | 592200  | Valuation Change in Investments for Federal Government Sponsored Enterprise   | E          | N           | X             |               | E/U                 |             |
| 2        | 593000  | Lessor Lease Revenue  | E          | F/N         | X             |               | E/U                 |             |
| 2        | 593300  | Amortization of Unearned Lessor Revenue   | E          | N           | X             |               | E/U                 |             |
| 2        | 593900  | Contra Revenue for Lessor Lease Revenue   | E          | F/N         | X             |               | E/U                 |             |
| 2        | 599700  | Financing Sources Transferred In From Custodial Statement Collections   | E          | F           | X             | A             | E/U                 | 4           |
| 2        | 599750  | Financing Sources Transferred In From Custodial Statement Collections - Contra Account  | E          | N           | X             |               | E/U                 | 4           |
| 2        | 599900  | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | E          | N           | X             |               | E/U                 | 4           |
| 2        | 711000  | Gains on Disposition of Assets - Other  | E          | N           | X             |               | E/U                 | 4           |
| 2        | 711100  | Gains on Disposition of Investments   | E          | F/N         | X             |               | E/U                 | 4           |
| 2        | 711200  | Gains on Disposition of Borrowings  | E          | F           | X             |               | E/U                 | 4           |
| 2        | 718000  | Unrealized Gains  | E          | F/N         | X             |               | E/U                 | 4           |
| 2        | 718100  | Unrealized Gain - Exchange Stabilization Fund (ESF)   | E          | N           | X             |               | E                   |             |
| 2        | 719000  | Other Gains   | E          | F/N         | X             |               | E/U                 | 4           |
| 2        | 719090  | Gains on International Monetary Fund Assets   | E          |             | X             |               | U                   |             |
| 2        | 719100  | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges  | E          | N           | X             |               | E                   |             |
| 3        | <b>Net Program Costs</b>  |   |            |             |               |               |                     |             |
|          | This line is calculated. Equals sum of lines 1 minus 2.                   |   |            |             |               |               |                     |             |
| 4        | <b>(Gain) / Loss on Pension, ORB or OPEB Assumption Changes (Note 15)</b> |   |            |             |               |               |                     |             |
| 4        | 727100  | Gains on Changes in Long-Term Assumptions   | E          | N           | X             |               | E/U                 |             |
| 4        | 727200  | Losses on Changes in Long-Term Assumptions  | E          | N           | X             |               | E/U                 |             |
| 5        | <b>Net Program Costs including Assumption Changes</b>                     |   |            |             |               |               |                     |             |
|          | This line is calculated. Equals the sum of lines 3 through 4.             |   |            |             |               |               |                     |             |
| 6        | <b>Cost Not Assigned to Programs</b>                                      |   |            |             |               |               |                     |             |
| 6        | 640000  | Benefit Expense   | E          | F/N/Z       |               |               | E/U                 | 5           |
| 6        | 680000  | Future Funded Expenses  | E          | F/N/Z       |               |               | E/U                 | 5           |
| 6        | 685000  | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)   | E          | F           |               |               | E/U                 | 5           |
| 6        | 690000  | Non-Production Costs  | E          | F/N/Z       |               |               | E/U                 | 5           |
| 6        | 721000  | Losses on Disposition of Assets - Other   | E          | N           | X             |               | E/U                 | 5           |
| 6        | 721100  | Losses on Disposition of Investments  | E          | F/N         | X             | A             | E/U                 | 5           |
| 6        | 721200  | Losses on Disposition of Borrowings   | E          | F           | X             |               | E/U                 | 5           |
| 6        | 728000  | Unrealized Losses   | E          | F/N         | X             |               | E/U                 | 5           |
| 6        | 729000  | Other Losses  | E          | F/N         | X             |               | E/U                 | 5           |
| 6        | 729200  | Other Losses From Impairment of Assets  | E          | N           | X             |               | E/U                 | 5           |
| 6        | 730000  | Extraordinary Items   | E          | N           | X             |               | E/U                 | 5           |
| 6        | 750000  | Distribution of Income - Dividend   | E          | N/Z         | X             |               | E/U                 | 5           |
| 6        | 760000  | Changes in Actuarial Liability  | E          | N           |               |               | E/U                 | 5           |
| 7        | <b>Less Earned Revenue Not Attributable to Programs</b>                   |   |            |             |               |               |                     |             |
| 7        | 520000  | Revenue From Services Provided  | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 531000  | Interest Revenue - Other  | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 531100  | Interest Revenue - Investments  | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 531200  | Interest Revenue - Loans Receivable/Uninvested Funds  | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 531300  | Interest Revenue - Subsidy Amortization   | E          | N           | X             |               | E/U                 | 5           |
| 7        | 531700  | Contra Revenue for Interest Revenue - Loans Receivable  | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 531800  | Contra Revenue for Interest Revenue - Investments   | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 531900  | Contra Revenue for Interest Revenue - Other   | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 571300  | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E          | F           | X             | A             | E/U                 | 5           |
| 7        | 571400  | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account   | E          | N           | X             |               | E/U                 | 5           |
| 7        | 590000  | Other Revenue   | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 590900  | Contra Revenue for Other Revenue  | E          | F/N         | X             | A             | E/U                 | 5           |
| 7        | 599700  | Financing Sources Transferred In From Custodial Statement Collections   | E          | F           | X             | A             | E/F/U               |             |
| 7        | 599750  | Financing Sources Transferred In From Custodial Statement Collections - Contra Account  | E          | N           | X             |               | E/U                 | 5           |

## SUPPLEMENT

## Section V

## USSGL Crosswalk - Statement of Net Cost

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Fed/ Nonfed | Exch/ Nonexch | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|----------|-------------|---|------------|-------------|---------------|---------------|---------------------|-------------|
| 7        | 599900      | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E          | N           | X             |               | E/U                 | 5           |
| 7        | 711000      | Gains on Disposition of Assets - Other  | E          | N           | X             |               | E/U                 | 5           |
| 7        | 711100      | Gains on Disposition of Investments   | E          | F/N         | X             |               | E/U                 | 5           |
| 7        | 711200      | Gains on Disposition of Borrowings  | E          | F           | X             |               | E/U                 | 5           |
| 7        | 718000      | Unrealized Gains  | E          | F/N         | X             |               | E/U                 | 5           |
| 7        | 719000      | Other Gains   | E          | F/N         | X             |               | E/U                 | 5           |

|  |                               |
|--|-------------------------------|
| <b>8</b>   | <b>Net Cost of Operations</b> |
| <b>This line is calculated. Equals sum of lines 5 and 6 minus 7.</b> |                               |

## FOOTNOTES AND ADDITIONAL INFORMATION:

|   |  |
|---|--|
| 1 | Use the USSGL account attribute domains as provided in USSGL Section IV, page 4.                                 |
| 2 | Excludes non-recurring cleanup costs.  |
| 3 | Report stewardship costs separately.   |
| 4 | Includes the amount of cost or revenue directly traceable to programs, excludes amounts not assigned to programs |
| 5 | Includes the amount of cost or revenue indirectly traceable to programs, excludes amounts assigned to programs   |

USSGL Crosswalk - Statement of Changes in Net Position

| Line No.  | USSGL Acct.       | USSGL Account Title   | Begin/ End | Exch/ Nonexch | Cust/ Noncust | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|---|-------------------|---|------------|---------------|---------------|----------------------------|---------------------|-------------|
| Unexpended Appropriations:                                    |                   |   |            |               |               |                            |                     |             |
| 1   | Beginning Balance |   |            |               |               |                            |                     |             |
| 1   | 310000            | Unexpended Appropriations - Cumulative  | B          |               |               |                            | E/U                 |             |
| 2 Adjustments (+/-)   |                   |   |            |               |               |                            |                     |             |
| 2A Changes in accounting principles (+/-)                     |                   |   |            |               |               |                            |                     |             |
| 2A  | 310900            | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | E          |               |               |                            | E/U                 |             |
| 2B Corrections of errors (+/-)                                |                   |   |            |               |               |                            |                     |             |
| 2B  | 310500            | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year                                      | E          |               |               |                            | E/U                 | 8           |
| 2B  | 310800            | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | E          |               |               |                            | E/U                 | 9           |
| 3 Beginning balance, as adjusted                              |                   |   |            |               |               |                            |                     |             |
| This line is calculated. Equals sum of lines 1 through 2B.    |                   |   |            |               |               |                            |                     |             |
| 4 Appropriations received                                     |                   |   |            |               |               |                            |                     |             |
| 4   | 309000            | Unexpended Appropriations While Awaiting a Warrant  | E          |               |               |                            | E/U                 |             |
| 4   | 310100            | Unexpended Appropriations - Appropriations Received   | E          |               |               |                            | E/U                 |             |
| 5 Appropriations transferred-in/out (+/-)                     |                   |   |            |               |               |                            |                     |             |
| 5   | 310200            | Unexpended Appropriations - Transfers-In  | E          |               |               |                            | E/U                 | 2           |
| 5   | 310300            | Unexpended Appropriations - Transfers-Out   | E          |               |               |                            | E/U                 | 2           |
| 6 Other Adjustments (+/-)                                     |                   |   |            |               |               |                            |                     |             |
| 6   | 310600            | Unexpended Appropriations - Adjustments   | E          |               |               |                            | E/U                 | 2           |
| 7 Appropriations used   |                   |   |            |               |               |                            |                     |             |
| 7   | 310700            | Unexpended Appropriations - Used - Accrued  | E          |               |               |                            | E/U                 |             |
| 7   | 310710            | Unexpended Appropriations - Used - Disbursed  | E          |               |               |                            | E/U                 |             |
| 8 Net Change in Unexpended Appropriations                     |                   |   |            |               |               |                            |                     |             |
| This line is calculated. Equals sum of lines 4 through 7.     |                   |   |            |               |               |                            |                     |             |
| 9 Total Unexpended Appropriations - Ending                    |                   |   |            |               |               |                            |                     |             |
| This line is calculated. Equals sum of lines 3 and 8.         |                   |   |            |               |               |                            |                     |             |
| Cumulative Results of Operations:                             |                   |   |            |               |               |                            |                     |             |
| 10 Beginning Balances   |                   |   |            |               |               |                            |                     |             |
| 10  | 331000            | Cumulative Results of Operations  | B          |               |               |                            | E/U                 |             |
| 11 Adjustments: (+/-)   |                   |   |            |               |               |                            |                     |             |
| 11A Changes in accounting principles (+/-) (Note 1)           |                   |   |            |               |               |                            |                     |             |
| 11A   | 570900            | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | E          |               |               |                            | E/U                 |             |
| 11A   | 740100            | Prior-Period Adjustments Due to Changes in Accounting Principles  | E          |               |               |                            | E/U                 |             |
| 11B Corrections of errors (+/-)                               |                   |   |            |               |               |                            |                     |             |
| 11B   | 570500            | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  | E          |               |               |                            | E/U                 | 8           |
| 11B   | 570800            | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | E          |               |               |                            | E/U                 | 9           |
| 11B   | 740000            | Prior-Period Adjustments Due to Corrections of Errors   | E          |               |               |                            | E/U                 | 9           |
| 11B   | 740500            | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year   | E          |               |               |                            | E/U                 | 8           |
| 12 Beginning balances, as adjusted                            |                   |   |            |               |               |                            |                     |             |
| This line is calculated. Equals sums of lines 10 through 11B. |                   |   |            |               |               |                            |                     |             |
| 13 Other Adjustments (+/-)                                    |                   |   |            |               |               |                            |                     |             |
| 13  | 579000            | Other Financing Sources   | E          |               |               | D                          | E/U                 | 3           |
| 13  | 591900            | Revenue and Other Financing Sources - Cancellations   | E          |               |               |                            | E/U                 |             |
| 13  | 599300            | Offset to Non-Entity Collections - Statement of Changes in Net Position   | E          |               | A             | D                          | E/U                 | 7           |
| 14 Appropriations used  |                   |   |            |               |               |                            |                     |             |
| 14  | 570000            | Expended Appropriations - Used - Accrued  | E          |               |               |                            | E/U                 | 2           |
| 14  | 570005            | Appropriations - Expended - Accrued   | E          |               |               |                            | U                   |             |
| 14  | 570006            | Appropriations - Expended - Disbursed   | E          |               |               |                            | U                   |             |
| 14  | 570010            | Expended Appropriations - Disbursed   | E          |               |               |                            | E/U                 | 2           |
| 15 Nonexchange revenue  |                   |   |            |               |               |                            |                     |             |
| 15  | 531000            | Interest Revenue - Other  | E          | E/T           | A             |                            | E/U                 |             |
| 15  | 531100            | Interest Revenue - Investments  | E          | T             | A             |                            | E/U                 |             |
| 15  | 531200            | Interest Revenue - Loans Receivable/Uninvested Funds  | E          | T             | A             |                            | E/U                 |             |
| 15  | 531700            | Contra Revenue for Interest Revenue - Loans Receivable  | E          | T             | A             |                            | E/U                 |             |
| 15  | 531800            | Contra Revenue for Interest Revenue - Investments   | E          | T             | A             |                            | E/U                 |             |
| 15  | 531900            | Contra Revenue for Interest Revenue - Other   | E          | E/T           | A             |                            | E/U                 |             |
| 15  | 532000            | Penalties and Fines Revenue   | E          | T             | A             |                            | E/U                 |             |
| 15  | 532400            | Contra Revenue for Penalties and Fines  | E          | T             | A             |                            | E/U                 |             |
| 15  | 540000            | Funded Benefit Program Revenue  | E          | T             |               |                            | E/U                 |             |
| 15  | 540900            | Contra Revenue for Funded Benefit Program Revenue   | E          | T             |               |                            | E/U                 |             |
| 15  | 571300            | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E          | E/T           | A             |                            | E/U                 | 4           |

USSGL Crosswalk - Statement of Changes in Net Position

| Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Exch/ Nonexch | Cust/ Noncust | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|---|---|------------|---------------|---------------|----------------------------|---------------------|-------------|
| 15       | 571400  | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account           | E          | E/T           |               |                            | E/U                 |             |
| 15       | 580000  | Tax Revenue Collected - Not Otherwise Classified  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 580100  | Tax Revenue Collected - Individual  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 580200  | Tax Revenue Collected - Corporate   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 580300  | Tax Revenue Collected - Unemployment  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 580400  | Tax Revenue Collected - Excise  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 580500  | Tax Revenue Collected - Estate and Gift   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 580600  | Tax Revenue Collected - Customs   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582000  | Tax Revenue Accrual Adjustment - Not Otherwise Classified   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582100  | Tax Revenue Accrual Adjustment - Individual   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582200  | Tax Revenue Accrual Adjustment - Corporate  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582300  | Tax Revenue Accrual Adjustment - Unemployment   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582400  | Tax Revenue Accrual Adjustment - Excise   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582500  | Tax Revenue Accrual Adjustment - Estate and Gift  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 582600  | Tax Revenue Accrual Adjustment - Customs  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583000  | Contra Revenue for Taxes - Not Otherwise Classified   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583100  | Contra Revenue for Taxes - Individual   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583200  | Contra Revenue for Taxes - Corporate  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583300  | Contra Revenue for Taxes - Unemployment   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583400  | Contra Revenue for Taxes - Excise   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583500  | Contra Revenue for Taxes - Estate and Gift  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 583600  | Contra Revenue for Taxes - Customs  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589000  | Tax Revenue Refunds - Not Otherwise Classified  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589100  | Tax Revenue Refunds - Individual  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589200  | Tax Revenue Refunds - Corporate   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589300  | Tax Revenue Refunds - Unemployment  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589400  | Tax Revenue Refunds - Excise  | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589500  | Tax Revenue Refunds - Estate and Gift   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 589600  | Tax Revenue Refunds - Customs   | E          | T             | A             |                            | E/U                 | 4           |
| 15       | 590000  | Other Revenue   | E          | E/T           | A             | D                          | E/U                 |             |
| 15       | 590900  | Contra Revenue for Other Revenue  | E          | E/T           | A             | D                          | E/U                 |             |
| 15       | 599700  | Financing Sources Transferred In From Custodial Statement Collections                                   | E          | E/T           | A             | D                          | E/U                 |             |
| 15       | 599750  | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                  | E          | E/T           |               | D                          | E/U                 |             |
| 15       | 599900  | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E          | E/T           |               | D/E                        | E/U                 |             |
| 16       | <b>Donations and forfeitures of cash and cash equivalents</b> |   |            |               |               |                            |                     |             |
| 16       | 560000  | Donated Revenue - Financial Resources   | E          | T             | A             |                            | E/U                 |             |
| 16       | 560900  | Contra Revenue for Donations - Financial Resources  | E          | T             | A             |                            | E/U                 |             |
| 16       | 564000  | Forfeiture Revenue - Cash and Cash Equivalents  | E          | T             | A             | D                          | E/U                 |             |
| 16       | 564900  | Contra Forfeiture Revenue - Cash and Cash Equivalents   | E          | T             | A             | D                          | E/U                 |             |
| 17       | <b>Transfers-in/out without reimbursement (+/-)</b>           |   |            |               |               |                            |                     |             |
| 17       | 572000  | Financing Sources Transferred In Without Reimbursement  | E          |               |               |                            | E/U                 |             |
| 17       | 573000  | Financing Sources Transferred Out Without Reimbursement   | E          |               |               |                            | E/U                 |             |
| 17       | 573500  | Appropriated Dedicated Collections to be Transferred In   | E          |               |               |                            | E/U                 |             |
| 17       | 573600  | Appropriated Dedicated Collections to be Transferred Out  | E          |               |               |                            | E/U                 |             |
| 17       | 574000  | Appropriated Dedicated Collections Transferred In   | E          |               |               |                            | E/U                 |             |
| 17       | 574500  | Appropriated Dedicated Collections Transferred Out  | E          |               |               |                            | E/U                 |             |
| 17       | 575000  | Expenditure Financing Sources - Transfers-In  | E          |               |               |                            | E/U                 |             |
| 17       | 575500  | Non-Expenditure Financing Sources - Transfers-In - Other  | E          |               |               |                            | E/U                 |             |
| 17       | 575600  | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers                                    | E          |               |               |                            | E/U                 |             |
| 17       | 576000  | Expenditure Financing Sources - Transfers-Out   | E          |               |               |                            | E/U                 |             |
| 17       | 576500  | Non-Expenditure Financing Sources - Transfers-Out - Other   | E          |               |               |                            | E/U                 |             |
| 17       | 576600  | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers                                   | E          |               |               |                            | E/U                 |             |
| 17       | 577500  | Non-Budgetary Financing Sources Transferred In  | E          |               |               |                            | E/U                 |             |
| 17       | 577600  | Non-Budgetary Financing Sources Transferred Out   | E          |               |               |                            | E/U                 |             |
| 17       | 579200  | Financing Sources To Be Transferred Out - Contingent Liability  | E          |               |               |                            | E/U                 |             |
| 18       | <b>Donations and forfeitures of property</b>                  |   |            |               |               |                            |                     |             |
| 18       | 561000  | Donated Revenue - Non-Financial Resources   | E          | T             |               |                            | E/U                 |             |
| 18       | 561900  | Contra Donated Revenue - Nonfinancial Resources   | E          | T             |               |                            | E/U                 |             |
| 18       | 565000  | Forfeiture Revenue - Forfeitures of Property  | E          | T             | A             | E                          | E/U                 |             |
| 18       | 565900  | Contra Forfeiture Revenue - Forfeitures of Property   | E          | T             | A             | E                          | E/U                 |             |
| 19       | <b>Imputed financing</b>                                      |   |            |               |               |                            |                     |             |
| 19       | 578000  | Imputed Financing Sources   | E          |               |               |                            | E/U                 |             |
| 20       | <b>Other (+/-)</b>  |   |            |               |               |                            |                     |             |
| 20       | 579000  | Other Financing Sources   | E          |               |               | D/E                        | E/U                 |             |
| 20       | 579001  | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization                                    | E          |               |               |                            | U                   |             |
| 20       | 579100  | Adjustment to Financing Sources - Credit Reform   | E          |               |               | E                          | E/U                 |             |
| 20       | 579500  | Seigniorage   | E          |               |               | E                          | E/U                 |             |
| 20       | 590000  | Other Revenue   | E          | E/T           | A             | E                          | E/U                 |             |
| 20       | 590900  | Contra Revenue for Other Revenue  | E          | E/T           | A             | E                          | E/U                 |             |
| 20       | 599300  | Offset to Non-Entity Collections - Statement of Changes in Net Position                                 | E          |               | A             | E                          | E/U                 |             |
| 20       | 599400  | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                         | E          |               | A             | E                          | E/U                 |             |
| 20       | 599700  | Financing Sources Transferred In From Custodial Statement Collections                                   | E          | E/T           | A             | E                          | E/U                 |             |

USSGL Crosswalk - Statement of Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Exch/ Nonexch | Cust/ Noncust | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|-------------|--|------------|---------------|---------------|----------------------------|---------------------|-------------|
| 20       | 599750      | Financing Sources Transferred In From Custodial Statement Collections - Contra Account | E          | E/T           |               | E                          | E/U                 |             |
| 20       | 711000      | Gains on Disposition of Assets - Other   | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 711100      | Gains on Disposition of Investments  | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 718000      | Unrealized Gains   | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 719000      | Other Gains  | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 719090      | Gains on International Monetary Fund Assets  | E          | T             |               | D/E                        | U                   |             |
| 20       | 721000      | Losses on Disposition of Assets - Other  | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 721100      | Losses on Disposition of Investments   | E          | T             | A             | D/E                        | E/U                 |             |
| 20       | 728000      | Unrealized Losses  | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 729000      | Other Losses   | E          | T             |               | D/E                        | E/U                 |             |
| 20       | 729090      | Losses on International Monetary Fund Assets   | E          | T             |               | D/E                        | U                   |             |
| 20       | 750000      | Distribution of Income - Dividend  | E          | T             |               | D/E                        | E/U                 |             |

21 Net Cost of Operations (+/-)

See 6 in Footnotes and Additional Information.

22 Net Change in Cumulative Results of Operations

This line is calculated. Equals sum of lines 13 through 20, less line 21.

23 Cumulative Results of Operations - Ending

This line is calculated. Equals sum of lines 12 and 22.

24 Net Position

This line is calculated. Equals sum of lines 9 and 23. See 5 in Footnotes and Additional Information.

FOOTNOTES AND ADDITIONAL INFORMATION:

1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 Debit - Decreases/Credit - Increases

3 Related to adjustments. Debit - Decreases/Credit - Increases

4 Reported by recipient/non-custodial entity only.

5 Should equal the ending amount reported as net position on the Balance Sheet.

6 This amount will agree with the net cost of operations as reported on the Statement of Net Cost.

7 Rescissions that have transferred to a General Fund Receipt Account.

8 When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: [https://www.fiscal.treasury.gov/files/ussgl/approved\\_scenarios/ppa-due-to-correction-of-errors.pdf](https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf).

9 When comparative financial statements are presented, the error is material and financial statements are restated, the error is for the prior year, the correction will be to the previous year financial statement adjustment lines. The impact to the current year will be presented in the beginning balances. When single year financial statements are presented and the error is material the impact will be to the beginning balance adjustment lines. Guidance is provided in the Prior Period Adjustment scenario on the following page: [https://www.fiscal.treasury.gov/files/ussgl/approved\\_scenarios/ppa-due-to-correction-of-errors.pdf](https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf)

USSGL Crosswalk - Statement of Budgetary Resources

| Line No.             | USSGL Acct.   | USSGL Account Title  | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------------------|---|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| Budgetary Resources: |   |  |               |            |           |             |            |                         |                        |             |
| 1071                 | Unobligated Balance from Prior Year Budget Authority, Net (Discretionary and Mandatory) (Note 25) |  |               |            |           |             |            |                         |                        |             |
| 1071                 | 403500  | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn                 | C             | E          |           |             | U          | ER/ET                   | N                      | 2           |
| 1071                 | 404800  | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances                     | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1071                 | 404800  | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances                     | C             | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 1071                 | 408000  | Federal Financing Bank (FFB) - Anticipated Net Principal Payments  | D/C           | E          | X         |             | U          | ER                      | N                      | 2           |
| 1071                 | 411100  | Debt Liquidation Appropriations  | D/C           | E          | D/P       |             | U/E        | EG/EP/ER                | N                      | 3           |
| 1071                 | 411200  | Liquidation of Deficiency - Appropriations   | D/C           | E          |           |             | U/E        | EG/EP/ER                | N                      | 3           |
| 1071                 | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                              | D/C           | E          | D/P       |             | U/E        | ES/ET                   | N                      | 3           |
| 1071                 | 411400  | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                                | D/C           | E          | D/P       |             | U/E        | ES/ET                   | N                      | 3           |
| 1071                 | 411500  | Loan Subsidy Appropriation   | D/C           | E          | D/P       |             | U/E        | EG                      | N                      | 3           |
| 1071                 | 411600  | Debt Forgiveness Appropriation   | D/C           | E          | P         |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 411601  | Debt Forgiveness - Cancellation of Debt Adjustment   | D             | E          | P         |             | U          | EP                      | N                      |             |
| 1071                 | 411601  | Debt Forgiveness - Cancellation of Debt Adjustment   | D/C           | E          | P         |             | U          | EP                      | N                      | 3           |
| 1071                 | 411700  | Loan Administrative Expense Appropriation  | D/C           | E          | D/P       |             | U/E        | EG                      | N                      | 3           |
| 1071                 | 411800  | Reestimated Loan Subsidy Appropriation   | D/C           | E          |           |             | U/E        | EG                      | N                      | 3           |
| 1071                 | 411900  | Other Appropriations Realized  | D/C           | E          | D/E/F/P   |             | U/E        | EC/EG/EM/EP/ER/ES/ET    | N                      | 3           |
| 1071                 | 411910  | Indefinite Appropriation - Upward Adjustments  | D/C           | E          | D/P       |             | U/E        | EC/EG/EM/EP/ER          | N                      | 3           |
| 1071                 | 411910  | Indefinite Appropriation - Upward Adjustments  | D             | E          | P         |             | U/E        | EC/EG/EM/EP/ER          | N                      |             |
| 1071                 | 411912  | Definite Appropriation - Adjustments for Trust Fund Share - Prior Year                                     | C             | E          | P         |             | U          | EG                      | N                      |             |
| 1071                 | 412050  | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year                         | C             | E          | P         |             | U          | EG                      | N                      |             |
| 1071                 | 412100  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                  | D/C           | E          | P/S       |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 412200  | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | D             | B          |           |             | U          | EG                      | N                      |             |
| 1071                 | 412200  | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | D/C           | E          |           |             | U          | EG                      | N                      | 3           |
| 1071                 | 412250  | Federal Financing Bank (FFB) - Net Principal Payments  | D/C           | E          | X         |             | U          | ER                      | N                      |             |
| 1071                 | 412300  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction           | D/C           | E          | P/S       |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 412400  | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C           | E          |           |             | U          | ES/ET                   | N                      | 3           |
| 1071                 | 412400  | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C           | E          |           |             | U/E        | EG                      | N                      | 3           |
| 1071                 | 412500  | Loan Modification Adjustment Transfer Appropriation  | D/C           | E          |           |             | U/E        | EG/EP/ER                | N                      | 3           |
| 1071                 | 412500  | Loan Modification Adjustment Transfer Appropriation  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071                 | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | D             | B          | B/P       | F           | U/E        | ES/ET                   | N                      |             |
| 1071                 | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | D/C           | E          | B/P       | F           | U/E        | ES/ET                   | N                      | 3           |
| 1071                 | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | C             | B          |           | F           | U/E        | EG/ES/ET                | N                      |             |
| 1071                 | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | D/C           | E          |           | F           | U/E        | ES/ET                   | N                      | 3           |
| 1071                 | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | D/C           | E          | B/P       | F           | U/E        | ES/ET                   | N                      | 3           |
| 1071                 | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | D/C           | E          | P         | F           | U/E        | EG                      | N                      | 3           |
| 1071                 | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | D/C           | E          | B/P       | F           | U/E        | ES/ET                   | N                      | 3           |
| 1071                 | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | D/C           | E          | P         | F           | U/E        | EG                      | N                      | 3           |
| 1071                 | 413000  | Appropriation to Liquidate Contract Authority Withdrawn  | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413100  | Current-Year Indefinite Contract Authority   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413120  | Current-Year Definite Contract Authority   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413200  | Substitution of Contract Authority   | D/C           | E          | S         |             | U          | ER                      | N                      | 3           |
| 1071                 | 413300  | Decreases to Indefinite Contract Authority   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413400  | Indefinite Contract Authority Withdrawn  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413400  | Indefinite Contract Authority Withdrawn  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071                 | 413415  | Adjustment for Definite Contract Authority - Prior-Year  | C             | E          |           |             | U          | ET                      | N                      |             |
| 1071                 | 413415  | Adjustment for Definite Contract Authority - Prior-Year  | C             | E          |           |             | U          | ET                      | N                      | 3           |
| 1071                 | 413500  | Contract Authority Liquidated  | D/C           | E          | P/S       |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413600  | Contract Authority To Be Liquidated by Trust Funds   | C             | B          |           |             | U          | ET                      | N                      |             |
| 1071                 | 413600  | Contract Authority To Be Liquidated by Trust Funds   | D/C           | E          |           |             | U          | ET                      | N                      | 3           |
| 1071                 | 413700  | Transfers of Contract Authority - Allocation   | D/C           | B          |           | F           | U          | ET                      | N                      |             |
| 1071                 | 413700  | Transfers of Contract Authority - Allocation   | D/C           | E          |           | F           | U          | ET                      | N                      | 3           |
| 1071                 | 413800  | Appropriation to Liquidate Contract Authority  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 413900  | Contract Authority Carried Forward   | D             | B          |           |             | U          | EG/EP/ER/ES/ET          | N                      |             |
| 1071                 | 414000  | Substitution of Borrowing Authority  | D/C           | E          | P/S       |             | U          | EG/EP                   | N                      | 3           |
| 1071                 | 414100  | Current-Year Indefinite Borrowing Authority  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 414100  | Current-Year Indefinite Borrowing Authority  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071                 | 414120  | Current-Year Definite Borrowing Authority  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 414120  | Current-Year Definite Borrowing Authority  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071                 | 414202  | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances                   | C             | E          |           |             | U          | EG/EP/ER/TR             | N                      |             |
| 1071                 | 414203  | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances                 | C             | E          |           |             | U          | EG/EP/ER/TR             | N                      |             |
| 1071                 | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071                 | 414400  | Borrowing Authority Withdrawn  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071                 | 414400  | Borrowing Authority Withdrawn  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071                 | 414400  | Borrowing Authority Withdrawn  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071                 | 414400  | Borrowing Authority Withdrawn  | C             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071                 | 414600  | Actual Repayments of Debt, Current-Year Authority  | D/C           | E          | P/S       |             | U          | EC/EG/EM/ES/ET/TR       | N                      | 3           |
| 1071                 | 414600  | Actual Repayments of Debt, Current-Year Authority  | D/C           | E          | B         |             | U          | EP/ET                   | N                      | 3           |
| 1071                 | 414600  | Actual Repayments of Debt, Current-Year Authority  | D/C           | E          | S         |             | U          | EP/ER                   | D/G                    | 3           |

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| Line No. | USSGL Acct. | USSGL Account Title  | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|-------------|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1071     | 414600      | Actual Repayments of Debt, Current-Year Authority  | D/C           | E          | B         |             | U          | EP/ER                   | D                      | 3           |
| 1071     | 414600      | Actual Repayments of Debt, Current-Year Authority  | D/C           | E          | P/S       |             | U/E        | EP/ER                   | N                      | 3           |
| 1071     | 414700      | Actual Repayments of Debt, Prior-Year Balances   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 414700      | Actual Repayments of Debt, Prior-Year Balances   | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 414700      | Actual Repayments of Debt, Prior-Year Balances   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 414700      | Actual Repayments of Debt, Prior-Year Balances   | C             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 414900      | Borrowing Authority Carried Forward  | D/C           | B          |           |             | U          | EG/EP/ER/ET             | N                      |             |
| 1071     | 414900      | Borrowing Authority Carried Forward  | D/C           | B          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 415000      | Reappropriations - Transfers-In  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | D/C           | E          | S         |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | D/C           | E          | P         |             | U          | ES                      | N                      | 3           |
| 1071     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | D/C           | E          | S         |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | C             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 415300      | Transfers of Contract Authority - Non-Allocation   | D/C           | E          |           | F           | U          | ET                      | N                      |             |
| 1071     | 415300      | Transfers of Contract Authority - Non-Allocation   | D/C           | E          |           | F           | U          | ET                      | N                      | 3           |
| 1071     | 415400      | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred   | D/C           | E          |           | F           | U          | ET                      | N                      | 3           |
| 1071     | 415500      | Appropriation to Liquidate Contract Authority - Allocation - Transferred   | D/C           | E          |           | F           | U          | ET                      | N                      | 3           |
| 1071     | 415700      | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D/C           | E          | P         |             | U          | EG/ET                   | N                      | 3           |
| 1071     | 415730      | Authority Made Available From Appropriations Previously Precluded From Obligation  | D/C           | E          |           |             | U          | ES                      | N                      | 3           |
| 1071     | 415800      | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | D/C           | E          |           |             | U          | EP/ER/ET                | N                      | 3           |
| 1071     | 415800      | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | D/C           | E          |           |             | U/E        | EG                      | N                      | 3           |
| 1071     | 415901      | Repayment of Repayable Advances - Prior-Year Balances  | D/C           | E          | B/P       |             | U          | ET                      | N                      | 3           |
| 1071     | 415901      | Repayment of Repayable Advances - Prior-Year Balances  | C             | E          | B/P       |             | U          | ES/ET                   | N                      |             |
| 1071     | 416512      | Allocations of Authority - Anticipated From Invested Balances - Prior Year   | D             | E          | P         |             | U          | ES/ET                   | N                      | 2           |
| 1071     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | D/C           | B          | P/S       | F           | U          | EP/ES/ET                | N                      |             |
| 1071     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | D/C           | E          | P/S       | F           | U          | EP/ES/ET                | N                      | 3           |
| 1071     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | D/C           | B          | P         | F           | U          | EG                      | N                      |             |
| 1071     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | D/C           | E          | P         | F           | U          | EG                      | N                      | 3           |
| 1071     | 416612      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year  | D/C           | E          | P         | F           | U          | ES/ET                   | N                      | 4           |
| 1071     | 416700      | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 416712      | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year  | D/C           | E          | P         | F           | U          | ES/ET                   | N                      |             |
| 1071     | 416800      | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction                        | D/C           | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 417000      | Transfers - Current-Year Authority   | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 417000      | Transfers - Current-Year Authority   | D/C           | E          | S         | F           | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | D             | B          | P/S       | F           | U          | EG/ES/ET                | N                      |             |
| 1071     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | D/C           | E          | P/S       | F           | U          | EG/ES/ET                | N                      | 3           |
| 1071     | 417112      | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year  | D             | E          | P         | F           | U          | EG/ES/ET                | N                      |             |
| 1071     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | C             | B          | P/S       | F           | U          | EP/ES/ET                | N                      |             |
| 1071     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | D/C           | E          | P/S       | F           | U          | EP/ES/ET                | N                      | 3           |
| 1071     | 417212      | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year   | C             | E          | P         | F           | U          | ES/ET                   | N                      |             |
| 1071     | 417300      | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | D/C           | E          | P/S       | F           | U          | EG/EP/ES/ET             | N                      | 3           |
| 1071     | 417312      | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year   | D/C           | E          | P         | F           | U          | ES/ET                   | N                      |             |
| 1071     | 417312      | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year   | D             | E          | P         | F           | U          | EG                      | N                      |             |
| 1071     | 417400      | Transfers - Current-Year Borrowing Authority Converted to Cash   | D/C           | E          | X         | F           | U          | EG/EP/ES                | N                      | 3           |
| 1071     | 417400      | Transfers - Current-Year Borrowing Authority Converted to Cash   | D/C           | E          | P/X       | F           | E          | EG                      | N                      | 3           |
| 1071     | 417500      | Allocation Transfers of Current-Year Authority for Non-Invested Accounts   | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 417600      | Allocation Transfers of Prior-Year Balances  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 417600      | Allocation Transfers of Prior-Year Balances  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 417600      | Allocation Transfers of Prior-Year Balances  | D/C           | E          | D         | F           | U          | EG                      | N                      |             |
| 1071     | 418000      | Anticipated Transfers - Prior-Year Balances  | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1071     | 418000      | Anticipated Transfers - Prior-Year Balances  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 1071     | 419000      | Transfers - Prior-Year Balances  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 419000      | Transfers - Prior-Year Balances  | D/C           | E          | P/S       | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 419000      | Transfers - Prior-Year Balances  | D/C           | E          | S         | F           | U          | EP                      | D/G                    |             |
| 1071     | 419000      | Transfers - Prior-Year Balances  | D/C           | E          | D         | F           | U          | EG                      | N                      |             |

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| Line No. | USSGL Acct. | USSGL Account Title   | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|-------------|---|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1071     | 419100      | Balance Transfers - Extension of Availability Other Than Reappropriations   | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 419100      | Balance Transfers - Extension of Availability Other Than Reappropriations   | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 419200      | Balance Transfers - Unexpired to Expired  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 419200      | Balance Transfers - Unexpired to Expired  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 419300      | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | D/C           | E          | P/S       | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 419600      | Balance Transfers-In - Expired to Expired   | D             | E          | P/S       | F           | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 419600      | Balance Transfers-In - Expired to Expired   | D             | E          | P/S       | F           | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 419700      | Balance Transfers-Out - Expired to Expired  | C             | E          | P/S       | F           | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 419700      | Balance Transfers-Out - Expired to Expired  | C             | E          | P/S       | F           | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 419900      | Transfer of Expired Expenditure Transfers - Receivable  | D/C           | E          |           | F           | U/E        | ET                      | N                      |             |
| 1071     | 420100      | Total Actual Resources - Collected  | D/C           | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 420100      | Total Actual Resources - Collected  | D/C           | B          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 421200      | Liquidation of Deficiency - Offsetting Collections  | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 421512      | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year  | D             | E          | S         |             | U          | EG                      | N                      |             |
| 1071     | 422100      | Unfilled Customer Orders Without Advance  | D/C           | B          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 422100      | Unfilled Customer Orders Without Advance  | D/C           | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 422100      | Unfilled Customer Orders Without Advance  | D/C           | E          |           | F           | U          | EP                      | G                      | 3           |
| 1071     | 422100      | Unfilled Customer Orders Without Advance  | D/C           | B          |           | F           | U          | EP                      | G                      |             |
| 1071     | 422200      | Unfilled Customer Orders With Advance   | D/C           | B          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 422200      | Unfilled Customer Orders With Advance   | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 422300      | Uncollected Subsidy from Program Account  | D             | B          |           | F           | U          | EP/ER                   | D/G                    |             |
| 1071     | 422300      | Uncollected Subsidy from Program Account  | D/C           | E          |           | F           | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 422300      | Uncollected Subsidy from Program Account  | D             | B          |           | F           | U          | EG/EP                   | N                      |             |
| 1071     | 422300      | Uncollected Subsidy from Program Account  | D             | E          |           | F           | U          | EG/EP                   | N                      | 3           |
| 1071     | 422500      | Expenditure Transfers From Trust Funds - Receivable   | D             | B          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 422500      | Expenditure Transfers From Trust Funds - Receivable   | D/C           | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 422512      | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | D             | E          | S         | F           | U          | EG                      | N                      | 4           |
| 1071     | 423100      | Unfilled Customer Orders With Advance - Transferred - No Offset   | D/C           | E          | S         | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 423110      | Unfilled Customer Orders With Advance - Transferred - With Offset   | D/C           | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 425100      | Reimbursements Earned - Receivable  | D/C           | B          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 425100      | Reimbursements Earned - Receivable  | D/C           | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 425100      | Reimbursements Earned - Receivable  | D/C           | B          |           | F           | U          | EP                      | G                      |             |
| 1071     | 425100      | Reimbursements Earned - Receivable  | D/C           | E          |           | F           | U          | EP                      | G                      | 3           |
| 1071     | 425200      | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources  | D/C           | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 425300      | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid   | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 425400      | Reimbursements Earned - Collected From Non-Federal Sources  | D/C           | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 425500      | Expenditure Transfers from Trust Funds - Collected  | D/C           | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 425512      | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year  | D             | E          | S         | F           | U          | EG                      | N                      |             |
| 1071     | 426000      | Actual Collections of Governmental-Type Fees  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426100      | Actual Collections of Business-Type Fees  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426100      | Actual Collections of Business-Type Fees  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426200      | Actual Collections of Loan Principal  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426200      | Actual Collections of Loan Principal  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426300      | Actual Collections of Loan Interest   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426300      | Actual Collections of Loan Interest   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426400      | Actual Collections of Rent  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426400      | Actual Collections of Rent  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426500      | Actual Collections From Sale of Foreclosed Property   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426500      | Actual Collections From Sale of Foreclosed Property   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 426800      | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)   | D/C           | E          |           |             | U          | EP                      | N                      | 3           |
| 1071     | 427000      | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services                                   | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 427100      | Actual Program Fund Subsidy Collected   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 427100      | Actual Program Fund Subsidy Collected   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 427300      | Interest Collected From Treasury  | D/C           | E          |           |             | U          | EG/EP/ER/TR             | N                      | 3           |
| 1071     | 427300      | Interest Collected From Treasury  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 427500      | Actual Collections From Liquidating Fund  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 427500      | Actual Collections From Liquidating Fund  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 427600      | Actual Collections From Financing Fund  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 427600      | Actual Collections From Financing Fund  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 428300      | Interest Receivable From Treasury   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 428300      | Interest Receivable From Treasury   | D/C           | B          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1071     | 428300      | Interest Receivable From Treasury   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 428300      | Interest Receivable From Treasury   | D/C           | B          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 428500      | Receivable From the Liquidating Fund  | D             | B          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1071     | 428500      | Receivable From the Liquidating Fund  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 428500      | Receivable From the Liquidating Fund  | D             | B          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 428500      | Receivable From the Liquidating Fund  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 428600      | Receivable From the Financing Fund  | D             | B          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1071     | 428600      | Receivable From the Financing Fund  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 428600      | Receivable From the Financing Fund  | D             | B          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 428600      | Receivable From the Financing Fund  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |

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| Line No. | USSGL Acct. | USSGL Account Title  | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|-------------|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1071     | 428700      | Other Federal Receivables  | D             | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 428700      | Other Federal Receivables  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 428700      | Other Federal Receivables  | D             | B          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 428700      | Other Federal Receivables  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 429000      | Amortization of Investments in U.S. Treasury Zero Coupon Bonds   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 3           |
| 1071     | 429500      | Adjustments to the Exchange Stabilization Fund (ESF)   | D/C           | E          |           |             | U          | EP                      | N                      |             |
| 1071     | 429500      | Adjustments to the Exchange Stabilization Fund (ESF)   | D/C           | E          |           |             | U          | EP                      | N                      | 3           |
| 1071     | 431000      | Anticipated Recoveries of Prior-Year Obligations   | D             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1071     | 431000      | Anticipated Recoveries of Prior-Year Obligations   | D             | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 1071     | 432000      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account  | D/C           | E          |           |             | U/E        | ET                      | N                      |             |
| 1071     | 432000      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account  | D/C           | E          |           |             | U/E        | ET                      | N                      | 3           |
| 1071     | 432100      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account                                      | D/C           | E          |           |             | U/E        | EG                      | N                      | 3           |
| 1071     | 432100      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account                                      | D/C           | E          |           |             | U/E        | EG                      | N                      |             |
| 1071     | 433000      | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account  | D/C           | E          |           |             | U/E        | EG                      | N                      | 3           |
| 1071     | 433000      | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account  | D/C           | B          |           |             | U/E        | EG                      | N                      |             |
| 1071     | 433000      | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account  | D/C           | E          |           |             | U/E        | EG                      | N                      |             |
| 1071     | 435000      | Canceled Authority   | D/C           | E          |           |             | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 435000      | Canceled Authority   | C             | E          |           |             | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 435100      | Partial or Early Cancellation of Authority   | C             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 435100      | Partial or Early Cancellation of Authority   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 435400      | Appropriation Withdrawn  | D/C           | E          | P         |             | U/E        | EC/EG/EM/EP/ER/ES/TR    | N                      | 3           |
| 1071     | 435400      | Appropriation Withdrawn  | C             | E          | P         |             | U/E        | EC/EG/EM/EP/ER/ES/TR    | N                      |             |
| 1071     | 435500      | Cancellation of Appropriation From Unavailable Receipts  | D/C           | E          |           |             | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 435500      | Cancellation of Appropriation From Unavailable Receipts  | C             | E          |           |             | U/E        | ES/ET                   | N                      |             |
| 1071     | 435600      | Cancellation of Appropriation From Invested Balances   | D/C           | E          |           |             | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 435600      | Cancellation of Appropriation From Invested Balances   | C             | E          |           |             | U/E        | ES/ET                   | N                      |             |
| 1071     | 435700      | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds   | D/C           | E          |           |             | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 435700      | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds   | C             | E          |           |             | U/E        | ES/ET                   | N                      |             |
| 1071     | 436000      | Appropriation Purpose Fulfilled - Balance Not Available  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 436000      | Appropriation Purpose Fulfilled - Balance Not Available  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 436001      | Appropriation Purpose Fulfilled - To be Returned to Treasury   | D             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 437000      | Offset to Appropriation Realized for Redemption of Treasury Securities   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 438200      | Temporary Reduction - New Budget Authority   | D/C           | E          | S         |             | U/E        | EG/EP/ER/ET/TR          | N                      | 3           |
| 1071     | 438200      | Temporary Reduction - New Budget Authority   | D/C           | E          | C/D       |             | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 438200      | Temporary Reduction - New Budget Authority   | D/C           | E          | P         |             | U/E        | EP/ER/ES/ET             | N                      | 3           |
| 1071     | 438200      | Temporary Reduction - New Budget Authority   | D/C           | E          | B         |             | U/E        | EP/ER/ES/ET             | N                      | 3           |
| 1071     | 438300      | Temporary Reduction - Prior-Year Balances  | D/C           | E          | P         |             | U/E        | EP/ER/ES/ET             | N                      | 3           |
| 1071     | 438300      | Temporary Reduction - Prior-Year Balances  | D/C           | E          | S         |             | U/E        | EG/EP/ER/TR             | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | S         |             | U/E        | EG/EP/ER/ET/TR          | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | B         |             | U          | EP/ER/ES/ET             | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | P         |             | U/E        | EP/ER/ES/ET             | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | C         |             | U          | ES/ET                   | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | D         |             | U/E        | ES/ET                   | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | P         |             | E          | EG                      | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | S         |             | U          | ES                      | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | S         |             | U/E        | EG/EP/ER/ET/TR          | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | C/D       |             | U          | ES/ET                   | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | P         |             | U/E        | EP/ER/ES/ET             | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | B         |             | U          | EP/ER/ES/ET             | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | P         |             | E          | EG                      | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | S         |             | U          | ES                      | N                      | 3           |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | C             | B          | X         |             | U          | EP/ES                   | N                      |             |
| 1071     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | C             | E          | X         |             | U          | EP/ES                   | N                      | 3           |
| 1071     | 438500      | Temporary Sequester Returned for Cancellation  | D             | E          | P/S       |             | E          | EG                      | N                      |             |
| 1071     | 438700      | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority   | D/C           | E          |           |             | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 438800      | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  | D/C           | E          |           |             | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 439000      | Reappropriations - Transfers-Out   | D/C           | E          |           | F           | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 439100      | Adjustments to Indefinite Appropriations   | D/C           | E          |           |             | U/E        | EG/EP/ER                | N                      | 3           |
| 1071     | 439200      | Permanent Reduction - New Budget Authority   | D/C           | E          | B/D/P/R/S |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 439200      | Permanent Reduction - New Budget Authority   | D/C           | E          | C         |             | U/E        | EG/EP/ER/ET             | N                      | 3           |
| 1071     | 439200      | Permanent Reduction - New Budget Authority   | D/C           | E          | C         |             | U          | ES                      | N                      | 3           |
| 1071     | 439300      | Permanent Reduction - Prior-Year Balances  | D/C           | E          | B/D/P/R/S |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 439300      | Permanent Reduction - Prior-Year Balances  | D/C           | E          | C         |             | U/E        | EG/EP/ER/ET             | N                      | 3           |
| 1071     | 439400      | Receipts Unavailable for Obligation Upon Collection  | C             | B          |           |             | U          | ES/ET                   | N                      |             |
| 1071     | 439400      | Receipts Unavailable for Obligation Upon Collection  | D/C           | E          |           |             | U          | ES/ET                   | N                      | 3           |
| 1071     | 439400      | Receipts Unavailable for Obligation Upon Collection  | D             | B          |           |             | U          | ET                      | N                      |             |
| 1071     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C             | B          | P/S       |             | U          | EP/ES/ET                | N                      |             |
| 1071     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C             | E          | S         |             | U          | EP                      | N                      | 3           |
| 1071     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C             | E          | P         |             | U          | ES/ET                   | N                      | 3           |
| 1071     | 439412      | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year             | D             | E          | P         |             | U          | ET                      | N                      |             |
| 1071     | 439432      | Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year | D             | E          | P         |             | U          | ET                      | N                      |             |
| 1071     | 439440      | Appropriations Derived from Future Trust Fund Receipts   | D             | B          |           |             | U          | ET                      | N                      |             |

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| Line No. | USSGL Acct. | USSGL Account Title   | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1071     | 439440      | Appropriations Derived from Future Trust Fund Receipts  | D/C          | E         |           |            | U          | ET                      | N                      | 3           |
| 1071     | 439600      | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                           | D/C          | E         |           |            | U          | ES/ET                   | N                      | 3           |
| 1071     | 439600      | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                           | C            | E         |           |            | U          | ES/ET                   | N                      |             |
| 1071     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C          | E         | C/P       |            | U/E        | ES/ET                   | N                      | 3           |
| 1071     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C          | B         | C/P       |            | U          | ES/ET                   | N                      |             |
| 1071     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C          | B         | P         |            | U          | EG                      | N                      |             |
| 1071     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C          | B         | B         |            | U          | EP                      | N                      |             |
| 1071     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C          | E         | P         |            | U/E        | EG                      | N                      | 3           |
| 1071     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | C            | B         | P         |            | E          | ET                      | N                      |             |
| 1071     | 439701      | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  | D/C          | E         | P         |            | U          | ET                      | N                      | 3           |
| 1071     | 439701      | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  | C            | E         | P         |            | U          | ES/ET                   | N                      |             |
| 1071     | 439703      | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority   | C            | E         | P         |            | U          | ES/ET                   | N                      | 2           |
| 1071     | 439730      | Appropriations Temporarily Precluded From Obligation  | D/C          | E         |           |            | U          | ES                      | N                      | 3           |
| 1071     | 439730      | Appropriations Temporarily Precluded From Obligation  | C            | B         |           |            | U          | ES                      | N                      |             |
| 1071     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | D/C          | E         | S         |            | U          | EG/EP/ER                | N                      | 3           |
| 1071     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | D/C          | E         | S         |            | E          | EG                      | N                      | 3           |
| 1071     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | C            | B         | S         |            | U          | EG/EP/ER                | N                      |             |
| 1071     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | C            | B         | S         |            | E          | EG                      | N                      |             |
| 1071     | 439900      | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation             | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 439900      | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation             | C            | E         |           |            | U          | ES/ET                   | N                      |             |
| 1071     | 479010      | Anticipated Reinstated Orders - Obligations, Unpaid   | C            | E         |           |            | U          | EP/ER                   | D/G                    |             |
| 1071     | 479010      | Anticipated Reinstated Orders - Obligations, Unpaid   | C            | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 480100      | Undelivered Orders - Obligations, Unpaid  | D/C          | B         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 480100      | Undelivered Orders - Obligations, Unpaid  | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 480100      | Undelivered Orders - Obligations, Unpaid  | D/C          | B         |           |            | U          | EP/ER                   | D/G                    |             |
| 1071     | 480100      | Undelivered Orders - Obligations, Unpaid  | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid   | C            | E         |           |            | U          | EP/ER                   | D/G                    |             |
| 1071     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid   | C            | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid   | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid   | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | D/C          | B         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | D/C          | B         |           |            | U          | EP/ER                   | D/G                    |             |
| 1071     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | D/C          | E         |           |            | U          | EP/ER                   | D/G                    |             |
| 1071     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | D            | E         |           | F/N        | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | D            | E         |           | F/N        | U          | EP/ER                   | D/G                    |             |
| 1071     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | D/C          | E         |           | F/N        | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | D/C          | E         |           | F/N        | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced   | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced   | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 490100      | Delivered Orders - Obligations, Unpaid  | D/C          | B         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 490100      | Delivered Orders - Obligations, Unpaid  | D/C          | E         |           |            | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 490100      | Delivered Orders - Obligations, Unpaid  | D/C          | B         |           |            | U          | EP/ER                   | D/G                    |             |
| 1071     | 490100      | Delivered Orders - Obligations, Unpaid  | D/C          | E         |           |            | U          | EP/ER                   | D/G                    | 3           |

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| Line No. | USSGL Acct.                                  | USSGL Account Title  | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|--|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1071     | 490110                                       | Reinstated Delivered Orders - Obligations, Unpaid  | C             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 490110                                       | Reinstated Delivered Orders - Obligations, Unpaid  | C             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 490110                                       | Reinstated Delivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 490110                                       | Reinstated Delivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 490200                                       | Delivered Orders - Obligations, Paid   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 490200                                       | Delivered Orders - Obligations, Paid   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 490800                                       | Authority Outlayed Not Yet Disbursed   | D/C           | B          |           |             | U          | EG/ER                   | N                      |             |
| 1071     | 490800                                       | Authority Outlayed Not Yet Disbursed   | D/C           | E          |           |             | U          | EG/ER                   | N                      | 3           |
| 1071     | 497100                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                             | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 497100                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                             | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1071     | 497100                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                             | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 497100                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                             | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 497200                                       | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                        | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1071     | 497200                                       | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                        | D/C           | E          |           | E/F/N       | U          | EP/ER                   | D/G                    |             |
| 1071     | 497200                                       | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                        | D/C           | E          |           | E/F/N       | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 497200                                       | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                        | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 498100                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 498100                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1071     | 498200                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 3           |
| 1071     | 498200                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 3           |
| 1290     | Appropriations (Discretionary and Mandatory) |  |               |            |           |             |            |                         |                        |             |
| 1290     | 404700                                       | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority                        | C             | E          | P         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1290     | 404700                                       | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority                        | C             | E          | P         |             | U          | EP/ER                   | D/G                    | 2           |
| 1290     | 405000                                       | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts                                   | C             | E          |           |             | U          | EG/EP/ES/ET             | N                      | 2           |
| 1290     | 411100                                       | Debt Liquidation Appropriations  | D             | E          | D/P       |             | U          | EG/EP/ER                | N                      |             |
| 1290     | 411200                                       | Liquidation of Deficiency - Appropriations   | D             | E          |           |             | U          | EG/EP/ER                | N                      |             |
| 1290     | 411300                                       | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                                    | D             | E          | D/P       |             | U          | ES/ET                   | N                      |             |
| 1290     | 411400                                       | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                                      | D/C           | E          | D/P       |             | U          | ES/ET                   | N                      |             |
| 1290     | 411500                                       | Loan Subsidy Appropriation   | D             | E          | D/P       |             | U          | EG                      | N                      |             |
| 1290     | 411600                                       | Debt Forgiveness Appropriation   | D             | E          | P         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 411700                                       | Loan Administrative Expense Appropriation  | D             | E          | D/P       |             | U          | EG                      | N                      |             |
| 1290     | 411800                                       | Reestimated Loan Subsidy Appropriation   | D             | E          |           |             | U          | EG                      | N                      |             |
| 1290     | 411900                                       | Other Appropriations Realized  | D/C           | E          | P         |             | E          | EG                      | N                      |             |
| 1290     | 411900                                       | Other Appropriations Realized  | D             | E          | D/E/F/P   |             | U          | EC/EG/EM/EP/ER/ES/ET    | N                      |             |
| 1290     | 411920                                       | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations | D/C           | E          | P         |             | U          | EG                      | N                      |             |
| 1290     | 412000                                       | Anticipated Indefinite Appropriations  | D             | E          |           |             | U          | EG/EP/ES/ET             | N                      | 2           |
| 1290     | 412000                                       | Anticipated Indefinite Appropriations  | D             | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 1290     | 412100                                       | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                        | D             | E          | P         |             | U          | ES/ET                   | N                      |             |
| 1290     | 412200                                       | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                                   | D             | E          |           |             | U          | EG                      | N                      | 1           |
| 1290     | 412200                                       | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                                   | D             | B          |           |             | U          | EG                      | N                      | 1           |
| 1290     | 412300                                       | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                 | D             | E          | P         |             | U/E        | EG/ES/ET                | N                      |             |
| 1290     | 412400                                       | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation       | C             | E          |           |             | U          | ES/ET                   | N                      |             |
| 1290     | 412400                                       | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation       | C             | E          |           |             | U/E        | EG                      | N                      |             |
| 1290     | 412500                                       | Loan Modification Adjustment Transfer Appropriation  | D             | E          |           |             | U          | EG/EP/ER                | N                      |             |
| 1290     | 412500                                       | Loan Modification Adjustment Transfer Appropriation  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1290     | 412600                                       | Amounts Appropriated From Specific Invested TAFS - Receivable  | D             | E          | P         | F           | U/E        | EG/ES/ET                | N                      | 1           |
| 1290     | 412600                                       | Amounts Appropriated From Specific Invested TAFS - Receivable  | D             | B          | P         | F           | U/E        | EG/ES/ET                | N                      | 1           |
| 1290     | 412600                                       | Amounts Appropriated From Specific Invested TAFS - Receivable  | D             | E          | R         | F           | U/E        | ET                      | N                      | 1           |
| 1290     | 412600                                       | Amounts Appropriated From Specific Invested TAFS - Receivable  | D             | B          | R         | F           | U/E        | ET                      | N                      | 1           |
| 1290     | 412600                                       | Amounts Appropriated From Specific Invested TAFS - Receivable  | C             | E          | R         | F           | U          | ET                      | N                      | 1           |
| 1290     | 412700                                       | Amounts Appropriated From Specific Invested TAFS - Payable   | C             | E          |           | F           | U/E        | EG/ET                   | N                      | 1           |
| 1290     | 412700                                       | Amounts Appropriated From Specific Invested TAFS - Payable   | C             | B          |           | F           | U/E        | EG/ET                   | N                      | 1           |
| 1290     | 412700                                       | Amounts Appropriated From Specific Invested TAFS - Payable   | C             | E          |           | F           | U          | ES                      | N                      | 1           |
| 1290     | 412700                                       | Amounts Appropriated From Specific Invested TAFS - Payable   | C             | B          |           | F           | U          | ES                      | N                      | 1           |
| 1290     | 412800                                       | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | D             | E          | P         | F           | U/E        | EG/ES/ET                | N                      |             |
| 1290     | 412900                                       | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | C             | E          | P         | F           | U/E        | EG/ES/ET                | N                      |             |
| 1290     | 413000                                       | Appropriation to Liquidate Contract Authority Withdrawn  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 413500                                       | Contract Authority Liquidated  | C             | E          | P         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 413600                                       | Contract Authority To Be Liquidated by Trust Funds   | C             | E          |           |             | U          | ET                      | N                      | 1           |
| 1290     | 413600                                       | Contract Authority To Be Liquidated by Trust Funds   | C             | B          |           |             | U          | ET                      | N                      | 1           |
| 1290     | 413800                                       | Appropriation to Liquidate Contract Authority  | D             | E          |           |             | U          | EG/EP/ER/ES/ET          | N                      |             |
| 1290     | 413810                                       | Appropriation to Liquidate Contract Authority - FMSTF  | D             | E          | P         |             | U          | ET                      | N                      |             |
| 1290     | 414000                                       | Substitution of Borrowing Authority  | C             | E          | P         |             | U          | EG/EP                   | N                      |             |

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| Line No. | USSGL Acct. | USSGL Account Title  | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|-------------|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1290     | 414600      | Actual Repayments of Debt, Current-Year Authority  | C             | E          | P         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 414600      | Actual Repayments of Debt, Current-Year Authority  | C             | E          | P         |             | U          | EP/ER                   | D/G                    |             |
| 1290     | 415000      | Reappropriations - Transfers-In  | D             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | C             | E          | P         |             | U          | EG/ES/ET                | N                      |             |
| 1290     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | C             | E          | P         |             | E          | ET                      | N                      |             |
| 1290     | 415400      | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred   | D/C           | E          |           | F           | U          | ET                      | N                      |             |
| 1290     | 415500      | Appropriation to Liquidate Contract Authority - Allocation - Transferred   | D/C           | E          |           | F           | U          | ET                      | N                      |             |
| 1290     | 415700      | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D             | E          | P         |             | U          | EG/ES/ET                | N                      |             |
| 1290     | 415700      | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D             | E          | P         |             | E          | ET                      | N                      |             |
| 1290     | 415730      | Authority Made Available From Appropriations Previously Precluded From Obligation  | D             | E          |           |             | U          | ES                      | N                      |             |
| 1290     | 415900      | Repayment of Repayable Advances - Current-Year Authority   | C             | E          | P         |             | U          | ES/ET                   | N                      |             |
| 1290     | 416000      | Anticipated Transfers - Current-Year Authority   | D/C           | E          | P/X       |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1290     | 416000      | Anticipated Transfers - Current-Year Authority   | D/C           | E          | P         |             | U          | EP/ER                   | D/G                    | 2           |
| 1290     | 416000      | Anticipated Transfers - Current-Year Authority   | D/C           | E          | D         |             | U          | EC/EG/EM/EP/ER/ES/ET    | N                      | 2           |
| 1290     | 416500      | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1290     | 416500      | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 1290     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | D/C           | E          | P         | F           | U          | EG/EP/ES/ET             | N                      | 1           |
| 1290     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | D/C           | B          | P         | F           | U          | EG/EP/ES/ET             | N                      | 1           |
| 1290     | 416700      | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year  | D/C           | E          | P         | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 416800      | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction                        | D/C           | E          |           | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 417000      | Transfers - Current-Year Authority   | D/C           | E          | P         | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 417000      | Transfers - Current-Year Authority   | D/C           | E          | D         | F           | U          | EC/EG/EM/EP/ER/ES/ET    | N                      |             |
| 1290     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | D             | E          | P         | F           | U          | ES/ET                   | N                      | 1           |
| 1290     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | D             | B          | P         | F           | U          | ES/ET                   | N                      | 1           |
| 1290     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | C             | E          | P         | F           | U          | ES/ET                   | N                      | 1           |
| 1290     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | C             | B          | P         | F           | U          | ES/ET                   | N                      | 1           |
| 1290     | 417300      | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | D/C           | E          | P         | F           | U          | ES/ET                   | N                      |             |
| 1290     | 417400      | Transfers - Current-Year Borrowing Authority Converted to Cash   | D             | E          | X         | F           | U          | EG/EP/ES                | N                      |             |
| 1290     | 417500      | Allocation Transfers of Current-Year Authority for Non-Invested Accounts   | D/C           | E          | P         | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 417500      | Allocation Transfers of Current-Year Authority for Non-Invested Accounts   | D/C           | E          | D         | F           | U          | EG                      | N                      |             |
| 1290     | 418300      | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose   | D/C           | E          | P/R       |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1290     | 418300      | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose   | D/C           | E          | P/R       |             | U          | EP/ER                   | D/G                    | 2           |
| 1290     | 419300      | Balance Transfers - Unobligated Balances - Legislative Change of Purpose   | D/C           | E          | P         | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 419300      | Balance Transfers - Unobligated Balances - Legislative Change of Purpose   | D/C           | E          | D         | F           | U          | EG                      | N                      |             |
| 1290     | 424000      | Appropriations Reduced by Offsetting Collections or Receipts - Collected   | C             | E          |           |             | U          | EG/EP/ES/ET             | N                      | 4           |
| 1290     | 437000      | Offset to Appropriation Realized for Redemption of Treasury Securities   | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 438200      | Temporary Reduction - New Budget Authority   | C             | E          | D         |             | U          | ES/ET                   | N                      |             |
| 1290     | 438200      | Temporary Reduction - New Budget Authority   | C             | E          | P         |             | U          | EP/ER/ES/ET             | N                      |             |
| 1290     | 438200      | Temporary Reduction - New Budget Authority   | C             | E          | X         |             | U          | EP/ES                   | N                      |             |
| 1290     | 438300      | Temporary Reduction - Prior-Year Balances  | C             | E          | P         |             | U          | EP/ER/ES/ET             | N                      |             |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | P         |             | U/E        | EP/ER/ES/ET             | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | P         |             | U/E        | EP/ER/ES/ET             | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | D         |             | U          | ES/ET                   | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | D         |             | U          | ES/ET                   | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | P         |             | E          | EG                      | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | P         |             | E          | EG                      | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | C             | E          | X         |             | U          | EP/ES                   | N                      | 1           |
| 1290     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | C             | B          | X         |             | U          | EP/ES                   | N                      | 1           |
| 1290     | 438600      | Anticipated Permanent Reduction - Indefinite New Budget Authority  | C             | E          | P         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1290     | 438700      | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority   | C             | E          |           |             | U          | ES/ET                   | N                      |             |
| 1290     | 438800      | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  | C             | E          |           |             | U          | ES/ET                   | N                      |             |
| 1290     | 438900      | Anticipated Temporary Reduction - Indefinite New Budget Authority  | C             | E          | P         |             | U          | EP/ER/ES/ET             | N                      | 2           |
| 1290     | 439000      | Reappropriations - Transfers-Out   | C             | E          |           | F           | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 439100      | Adjustments to Indefinite Appropriations   | D/C           | E          |           |             | E          | EG                      | N                      |             |
| 1290     | 439100      | Adjustments to Indefinite Appropriations   | D/C           | E          |           |             | U          | EG/EM/EP/ER             | N                      |             |
| 1290     | 439200      | Permanent Reduction - New Budget Authority   | C             | E          | D/P/R     |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 439200      | Permanent Reduction - New Budget Authority   | C             | E          | X         |             | U          | EG                      | N                      |             |
| 1290     | 439300      | Permanent Reduction - Prior-Year Balances  | C             | E          | B/D/P/R   |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1290     | 439300      | Permanent Reduction - Prior-Year Balances  | C             | E          | X         |             | U          | EG/ES                   | N                      |             |
| 1290     | 439400      | Receipts Unavailable for Obligation Upon Collection  | C             | E          |           |             | U          | ES/ET                   | N                      | 1           |

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| Line No. | USSGL Acct.                                       | USSGL Account Title  | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed  | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|---|--|--------------|-----------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1290     | 439400  | Receipts Unavailable for Obligation Upon Collection  | C            | B         |           |             | U          | ES/ET                   | N                      | 1           |
| 1290     | 439400  | Receipts Unavailable for Obligation Upon Collection  | D            | E         |           |             | U          | ET                      | N                      | 1           |
| 1290     | 439400  | Receipts Unavailable for Obligation Upon Collection  | D            | B         |           |             | U          | ET                      | N                      | 1           |
| 1290     | 439401  | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C            | E         | P         |             | U          | ES/ET                   | N                      |             |
| 1290     | 439401  | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C            | B         | P         | Unavailable | U          | ES/ET                   | N                      |             |
| 1290     | 439402  | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable   | D            | E         | P         |             | U          | ES/ET                   | N                      | 1           |
| 1290     | 439440  | Appropriations Derived from Future Trust Fund Receipts   | D            | E         |           |             | U          | ET                      | N                      | 1           |
| 1290     | 439440  | Appropriations Derived from Future Trust Fund Receipts   | D            | B         |           |             | U          | ET                      | N                      | 1           |
| 1290     | 439500  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority   | C            | E         | D/P/R     |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 4           |
| 1290     | 439502  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority   | C            | E         | P/R       |             | U          | ES/ET/TR                | N                      | 2           |
| 1290     | 439504  | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority   | C            | E         | P         |             | U          | ES/ET                   | N                      | 4           |
| 1290     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | D/C          | E         | P         |             | U          | EG/ES/ET                | N                      | 1           |
| 1290     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | D/C          | B         | P         |             | U          | EG/ES/ET                | N                      | 1           |
| 1290     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | C            | E         | P         |             | E          | ET                      | N                      | 1           |
| 1290     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | C            | B         | P         |             | E          | ET                      | N                      | 1           |
| 1290     | 439702  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority | C            | E         | P         |             | U          | ES/ET                   | N                      | 2           |
| 1290     | 439730  | Appropriations Temporarily Precluded From Obligation   | C            | E         |           |             | U          | ES                      | N                      | 1           |
| 1290     | 439730  | Appropriations Temporarily Precluded From Obligation   | C            | B         |           |             | U          | ES                      | N                      | 1           |
| 1490     | Borrowing Authority (Discretionary and Mandatory) |  |              |           |           |             |            |                         |                        |             |
| 1490     | 404400  | Anticipated Reductions to Borrowing Authority  | C            | E         |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1490     | 404400  | Anticipated Reductions to Borrowing Authority  | C            | E         |           |             | U          | EP/ER                   | D/G                    | 2           |
| 1490     | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority  | C            | E         | B         |             | U          | EP/ER                   | D/G                    | 2           |
| 1490     | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority  | C            | E         | B         |             | U          | EP                      | N                      | 2           |
| 1490     | 412300  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction   | D            | E         | B         |             | U          | ES                      | N                      |             |
| 1490     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | D            | E         | B         | F           | U          | ES/ET                   | N                      | 1           |
| 1490     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | D            | B         | B         | F           | U          | ES/ET                   | N                      | 1           |
| 1490     | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | D            | E         | B         | F           | U          | ES/ET                   | N                      |             |
| 1490     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | C            | E         | B         | F           | U          | ES/ET                   | N                      |             |
| 1490     | 414100  | Current-Year Indefinite Borrowing Authority  | D            | E         |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1490     | 414100  | Current-Year Indefinite Borrowing Authority  | D            | E         |           |             | U          | EP/ER                   | D/G                    |             |
| 1490     | 414120  | Current-Year Definite Borrowing Authority  | D            | E         |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1490     | 414120  | Current-Year Definite Borrowing Authority  | D            | E         |           |             | U          | EP/ER                   | D/G                    |             |
| 1490     | 414200  | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority   | C            | E         |           |             | U          | EG/EP/ER/TR             | N                      |             |
| 1490     | 414200  | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority   | C            | E         |           |             | U          | EP/ER                   | D/G                    |             |
| 1490     | 414201  | Modification Adjustment Transfer of Borrowing Authority Converted to Cash  | C            | E         |           |             | U          | EP/ER                   | D/G                    |             |
| 1490     | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | C            | E         |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1490     | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | C            | E         |           |             | U          | EP/ER                   | D/G                    |             |
| 1490     | 414600  | Actual Repayments of Debt, Current-Year Authority  | C            | E         | B         |             | U          | EP/ET                   | N                      |             |
| 1490     | 414600  | Actual Repayments of Debt, Current-Year Authority  | C            | E         | B         |             | U          | EP/ER                   | D                      |             |
| 1490     | 415900  | Repayment of Repayable Advances - Current-Year Authority   | C            | E         | B         |             | U          | ET                      | N                      |             |
| 1490     | 416000  | Anticipated Transfers - Current-Year Authority   | C            | E         | X         |             | U          | EP                      | N                      |             |
| 1490     | 417400  | Transfers - Current-Year Borrowing Authority Converted to Cash   | C            | E         | X         | F           | U          | EP                      | N                      |             |
| 1490     | 438200  | Temporary Reduction - New Budget Authority   | C            | E         | B         |             | U          | EP/ER/ES/ET             | N                      |             |
| 1490     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | D/C          | E         | B         |             | U/E        | EP/ER/ES/ET             | N                      | 1           |
| 1490     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | D/C          | B         | B         |             | U/E        | EP/ER/ES/ET             | N                      | 1           |
| 1490     | 439200  | Permanent Reduction - New Budget Authority   | C            | E         | B         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1490     | 439500  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority   | C            | E         | B         |             | U          | EP                      | N                      | 4           |
| 1490     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | D/C          | E         | B         |             | U          | EP                      | N                      | 1           |
| 1490     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority    | D/C          | B         | B         |             | U          | EP                      | N                      | 1           |
| 1690     | Contract Authority (Discretionary and Mandatory)  |  |              |           |           |             |            |                         |                        |             |
| 1690     | 403400  | Anticipated Adjustments to Contract Authority  | D/C          | E         |           |             | U          | EG/EP/ER/ET             | N                      | 2           |
| 1690     | 413100  | Current-Year Indefinite Contract Authority   | D            | E         |           |             | U          | EG/EP/ER/ES/ET          | N                      |             |
| 1690     | 413120  | Current-Year Definite Contract Authority   | D            | E         |           |             | U          | EG/EP/ER/ES/ET          | N                      |             |
| 1690     | 413300  | Decreases to Indefinite Contract Authority   | C            | E         |           |             | U          | EG/EP/ER/ET             | N                      |             |
| 1690     | 413700  | Transfers of Contract Authority - Allocation   | D/C          | E         |           | F           | U          | ET                      | N                      | 1           |
| 1690     | 413700  | Transfers of Contract Authority - Allocation   | D/C          | B         |           | F           | U          | ET                      | N                      | 1           |
| 1690     | 415300  | Transfers of Contract Authority - Non-Allocation   | D/C          | E         |           | F           | U          | ET                      | N                      | 1           |
| 1690     | 415300  | Transfers of Contract Authority - Non-Allocation   | D/C          | B         |           | F           | U          | ET                      | N                      | 1           |

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| Line No. | USSGL Acct.  | USSGL Account Title   | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|--|---|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1690     | 415700   | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      | D             | E          | C         |             | U          | ET                      | N                      |             |
| 1690     | 416000   | Anticipated Transfers - Current-Year Authority  | D/C           | E          | C         |             | U          | EG/EP/ER/ET             | N                      | 2           |
| 1690     | 438200   | Temporary Reduction - New Budget Authority  | C             | E          | C         |             | U          | ES/ET                   | N                      |             |
| 1690     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | D/C           | E          | C         |             | U          | ES/ET                   | N                      | 1           |
| 1690     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | D/C           | B          | C         |             | U          | ES/ET                   | N                      | 1           |
| 1690     | 439200   | Permanent Reduction - New Budget Authority  | C             | E          | C         |             | U          | EG/EP/ER/ES/ET          | N                      |             |
| 1690     | 439300   | Permanent Reduction - Prior-Year Balances   | C             | E          | C         |             | U          | EG/EP/ER/ET             | N                      |             |
| 1690     | 439500   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | C             | E          | C         |             | U          | EG/EP/ER/ET             | N                      | 4           |
| 1690     | 439504   | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority  | C             | E          | C         |             | U          | ES/ET                   | N                      | 4           |
| 1690     | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C           | E          | C         |             | U          | ET                      | N                      | 1           |
| 1690     | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C           | B          | C         |             | U          | ET                      | N                      | 1           |
| 1890     | Spending Authority from Offsetting Collections (Discretionary and Mandatory) |   |               |            |           |             |            |                         |                        |             |
| 1890     | 404700   | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 404700   | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   | C             | E          | S         |             | U          | EP/ER                   | D/G                    | 2           |
| 1890     | 406000   | Anticipated Collections From Non-Federal Sources  | D             | E          |           | N           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 406000   | Anticipated Collections From Non-Federal Sources  | D             | E          |           | N           | U          | EP/ER                   | D/G                    | 2           |
| 1890     | 407000   | Anticipated Collections From Federal Sources  | D             | E          |           | E/F         | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 407000   | Anticipated Collections From Federal Sources  | D             | E          |           | E/F         | U          | EP/ER                   | D/G                    | 2           |
| 1890     | 412100   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation   | D             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 412300   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  | D             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 413200   | Substitution of Contract Authority  | D/C           | E          | S         |             | U          | ER                      | N                      |             |
| 1890     | 413500   | Contract Authority Liquidated   | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 414000   | Substitution of Borrowing Authority   | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 414600   | Actual Repayments of Debt, Current-Year Authority   | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 414600   | Actual Repayments of Debt, Current-Year Authority   | C             | E          | S         |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority   | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority   | C             | E          | S         |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation   | D             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation   | D             | E          |           |             | E          | EG                      | N                      |             |
| 1890     | 416000   | Anticipated Transfers - Current-Year Authority  | D/C           | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 416000   | Anticipated Transfers - Current-Year Authority  | D/C           | E          | S         |             | U          | EP/ER                   | D/G                    | 2           |
| 1890     | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year   | D/C           | E          | S         | F           | U          | EP                      | N                      | 1           |
| 1890     | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year   | D/C           | B          | S         | F           | U          | EP                      | N                      | 1           |
| 1890     | 416700   | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year   | D/C           | E          | S         | F           | U          | EP                      | N                      |             |
| 1890     | 417000   | Transfers - Current-Year Authority  | D/C           | E          | S         | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 417100   | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | D             | E          | S         | F           | U          | EG                      | N                      | 1           |
| 1890     | 417100   | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | D             | B          | S         | F           | U          | EG                      | N                      | 1           |
| 1890     | 417200   | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | C             | E          | S         | F           | U          | EP                      | N                      | 1           |
| 1890     | 417200   | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | C             | B          | S         | F           | U          | EP                      | N                      | 1           |
| 1890     | 417300   | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year  | D/C           | E          | S         | F           | U          | EG/EP                   | N                      |             |
| 1890     | 417500   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | D/C           | E          | S         | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 418300   | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | D/C           | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 418300   | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | D/C           | E          | S         |             | U          | EP/ER                   | D/G                    | 2           |
| 1890     | 419300   | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | D/C           | E          | S         | F           | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 421000   | Anticipated Reimbursements  | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 421100   | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority   | C             | E          |           |             | U          | ER                      | N                      | 2           |
| 1890     | 421200   | Liquidation of Deficiency - Offsetting Collections  | D             | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 421500   | Anticipated Expenditure Transfers from Trust Funds  | D             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 1890     | 422100   | Unfilled Customer Orders Without Advance  | D/C           | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 422100   | Unfilled Customer Orders Without Advance  | D/C           | B          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 422100   | Unfilled Customer Orders Without Advance  | D/C           | E          |           | F           | U          | EP                      | G                      | 1           |
| 1890     | 422100   | Unfilled Customer Orders Without Advance  | D/C           | B          |           | F           | U          | EP                      | G                      | 1           |
| 1890     | 422200   | Unfilled Customer Orders With Advance   | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 422200   | Unfilled Customer Orders With Advance   | D/C           | B          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 422300   | Uncollected Subsidy from Program Account  | D/C           | E          |           | F           | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 422300   | Uncollected Subsidy from Program Account  | D             | B          |           | F           | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 422300   | Uncollected Subsidy from Program Account  | D             | E          |           | F           | U          | EG/EP                   | N                      | 1           |
| 1890     | 422300   | Uncollected Subsidy from Program Account  | D             | B          |           | F           | U          | EG/EP                   | N                      | 1           |
| 1890     | 422500   | Expenditure Transfers From Trust Funds - Receivable   | D             | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |

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|----------|-------------|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1890     | 422500      | Expenditure Transfers From Trust Funds - Receivable  | D             | B          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 423100      | Unfilled Customer Orders With Advance - Transferred - No Offset  | D/C           | E          | S         | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 423110      | Unfilled Customer Orders With Advance - Transferred - With Offset  | D             | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 425100      | Reimbursements Earned - Receivable   | D/C           | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 425100      | Reimbursements Earned - Receivable   | D/C           | B          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 425100      | Reimbursements Earned - Receivable   | D/C           | E          |           | F           | U          | EP                      | G                      | 1           |
| 1890     | 425100      | Reimbursements Earned - Receivable   | D/C           | B          |           | F           | U          | EP                      | G                      | 1           |
| 1890     | 425200      | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources                                 | D             | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 425300      | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  | D             | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 425400      | Reimbursements Earned - Collected From Non-Federal Sources   | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 425500      | Expenditure Transfers from Trust Funds - Collected   | D             | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 426000      | Actual Collections of Governmental-Type Fees   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 426100      | Actual Collections of Business-Type Fees   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 426100      | Actual Collections of Business-Type Fees   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 426200      | Actual Collections of Loan Principal   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 426200      | Actual Collections of Loan Principal   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 426300      | Actual Collections of Loan Interest  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 426300      | Actual Collections of Loan Interest  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 426400      | Actual Collections of Rent   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 426400      | Actual Collections of Rent   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 426500      | Actual Collections From Sale of Foreclosed Property  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 426500      | Actual Collections From Sale of Foreclosed Property  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 426800      | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)                                  | D/C           | E          |           |             | U          | EP                      | N                      |             |
| 1890     | 426900      | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees                                 | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 427000      | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services                    | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 427100      | Actual Program Fund Subsidy Collected  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 427100      | Actual Program Fund Subsidy Collected  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 427300      | Interest Collected From Treasury   | D/C           | E          |           |             | U          | EG/EP/ER/TR             | N                      |             |
| 1890     | 427300      | Interest Collected From Treasury   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 427500      | Actual Collections From Liquidating Fund   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 427500      | Actual Collections From Liquidating Fund   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 427600      | Actual Collections From Financing Fund   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 427600      | Actual Collections From Financing Fund   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 1890     | 428300      | Interest Receivable From Treasury  | D/C           | E          |           |             | U/E        | EG/EP/ER/TR             | N                      | 1           |
| 1890     | 428300      | Interest Receivable From Treasury  | D/C           | B          |           |             | U/E        | EG/EP/ER/TR             | N                      | 1           |
| 1890     | 428300      | Interest Receivable From Treasury  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428300      | Interest Receivable From Treasury  | D/C           | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428500      | Receivable From the Liquidating Fund   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 1           |
| 1890     | 428500      | Receivable From the Liquidating Fund   | D             | B          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 1           |
| 1890     | 428500      | Receivable From the Liquidating Fund   | D             | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428500      | Receivable From the Liquidating Fund   | D             | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428600      | Receivable From the Financing Fund   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 1           |
| 1890     | 428600      | Receivable From the Financing Fund   | D             | B          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      | 1           |
| 1890     | 428600      | Receivable From the Financing Fund   | D             | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428600      | Receivable From the Financing Fund   | D             | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428700      | Other Federal Receivables  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 428700      | Other Federal Receivables  | D             | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 1890     | 428700      | Other Federal Receivables  | D             | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 428700      | Other Federal Receivables  | D             | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 1890     | 429000      | Amortization of Investments in U.S. Treasury Zero Coupon Bonds   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/TR       | N                      |             |
| 1890     | 438200      | Temporary Reduction - New Budget Authority   | C             | E          | S         |             | U          | EG/EP/ER/ES/ET/TR       | N                      |             |
| 1890     | 438300      | Temporary Reduction - Prior-Year Balances  | C             | E          | S         |             | U          | EG/EP/ER/TR             | N                      |             |
| 1890     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | S         |             | U/E        | EG/EP/ER/ET/TR          | N                      | 1           |
| 1890     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | S         |             | U/E        | EG/EP/ER/ET/TR          | N                      | 1           |
| 1890     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | E          | S         |             | U          | ES                      | N                      | 1           |
| 1890     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | D/C           | B          | S         |             | U          | ES                      | N                      | 1           |
| 1890     | 438600      | Anticipated Permanent Reduction - Indefinite New Budget Authority  | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 438900      | Anticipated Temporary Reduction - Indefinite New Budget Authority  | C             | E          | S         |             | U          | EG/EP/ER/ES/ET/TR       | N                      |             |
| 1890     | 439200      | Permanent Reduction - New Budget Authority   | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 439300      | Permanent Reduction - Prior-Year Balances  | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 1890     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C             | E          | S         |             | U          | EP                      | N                      | 1           |
| 1890     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | C             | B          | S         |             | U          | EP                      | N                      | 1           |
| 1890     | 439402      | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable                                   | D             | E          | S         |             | U          | EP                      | N                      | 1           |
| 1890     | 439500      | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority             | C             | E          | S         |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 4           |
| 1890     | 439502      | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority | C             | E          | S         |             | U          | EG/EP/ER                | N                      | 2           |
| 1890     | 439504      | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority                             | C             | E          | S         |             | U          | ER                      | N                      | 4           |
| 1890     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | C             | E          | S         |             | U          | EG/EP/ER                | N                      | 1           |
| 1890     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | C             | B          | S         |             | U          | EG/EP/ER                | N                      | 1           |
| 1890     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | C             | E          | S         |             | E          | EG                      | N                      | 1           |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct.   | USSGL Account Title   | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|----------|---|---|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 1890     | 439800  | Offsetting Collections (Collected) Temporarily Precluded From Obligation            | C             | B          | S         |             | E          | EG                      | N                      | 1           |
| 1890     | 439801  | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation          | C             | E          | S         |             | U          | EG/EP/ER                | N                      | 2           |
| 1910     | Total Budgetary Resources   |   |               |            |           |             |            |                         |                        |             |
|          | This Line is Calculated. Equals Sum of SBR Lines 1071, 1290, 1490, 1690, and 1890.  |   |               |            |           |             |            |                         |                        |             |
|          | Status of Budgetary Resources:  |   |               |            |           |             |            |                         |                        |             |
| 2190     | New Obligations and Upward Adjustments (Total)  |   |               |            |           |             |            |                         |                        |             |
| 2190     | 480100  | Undelivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 2190     | 480100  | Undelivered Orders - Obligations, Unpaid  | D/C           | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 2190     | 480100  | Undelivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 2190     | 480100  | Undelivered Orders - Obligations, Unpaid  | D/C           | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 2190     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 2190     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | D/C           | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 2190     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 2190     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | D/C           | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 2190     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2190     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2190     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2190     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2190     | 490100  | Delivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 2190     | 490100  | Delivered Orders - Obligations, Unpaid  | D/C           | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 2190     | 490100  | Delivered Orders - Obligations, Unpaid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 2190     | 490100  | Delivered Orders - Obligations, Unpaid  | D/C           | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 2190     | 490200  | Delivered Orders - Obligations, Paid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2190     | 490200  | Delivered Orders - Obligations, Paid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2190     | 490800  | Authority Outlayed Not Yet Disbursed  | D/C           | E          |           |             | U          | EG/ER                   | N                      | 1           |
| 2190     | 490800  | Authority Outlayed Not Yet Disbursed  | D/C           | B          |           |             | U          | EG/ER                   | N                      | 1           |
| 2190     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2190     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2190     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2190     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
|          | Unobligated Balance, End of Year:   |   |               |            |           |             |            |                         |                        |             |
| 2204     | Apportioned, Unexpired Account  |   |               |            |           |             |            |                         |                        |             |
| 2204     | 451000  | Apportionments  | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2204     | 451000  | Apportionments  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2204     | 459000  | Apportionments - Anticipated Resources - Programs Subject to Apportionment          | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 2204     | 459000  | Apportionments - Anticipated Resources - Programs Subject to Apportionment          | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 2204     | 461000  | Allotments - Realized Resources   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2204     | 461000  | Allotments - Realized Resources   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2204     | 470000  | Commitments - Programs Subject to Apportionment                                     | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2204     | 470000  | Commitments - Programs Subject to Apportionment                                     | C             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2304     | Exempt from Apportionment, Unexpired Accounts   |   |               |            |           |             |            |                         |                        |             |
| 2304     | 462000  | Unobligated Funds Exempt From Apportionment   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2304     | 462000  | Unobligated Funds Exempt From Apportionment   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2304     | 469000  | Anticipated Resources - Programs Exempt From Apportionment                          | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 2304     | 469000  | Anticipated Resources - Programs Exempt From Apportionment                          | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 2304     | 472000  | Commitments - Programs Exempt From Apportionment                                    | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2304     | 472000  | Commitments - Programs Exempt From Apportionment                                    | C             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2405     | Unapportioned, Unexpired Accounts   |   |               |            |           |             |            |                         |                        |             |
| 2405     | 442000  | Unapportioned Authority - Pending Rescission  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2405     | 443000  | Unapportioned Authority - OMB Deferral  | C             | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2405     | 445000  | Unapportioned - Unexpired Authority   | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2405     | 445000  | Unapportioned - Unexpired Authority   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 2405     | 449000  | Anticipated Resources - Unapportioned Authority                                     | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 2           |
| 2405     | 449000  | Anticipated Resources - Unapportioned Authority                                     | D/C           | E          |           |             | U          | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 2           |
| 2405     | 463500  | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)          | D/C           | E          |           |             | U          | EG/EP                   | N                      |             |
| 2412     | Unexpired Unobligated Balance, End of Year  |   |               |            |           |             |            |                         |                        |             |
|          | This Line is Calculated. Equals Sum of SBR Lines 2204, 2304, and 2405.  |   |               |            |           |             |            |                         |                        |             |
| 2413     | Expired Unobligated Balance, End of Year  |   |               |            |           |             |            |                         |                        |             |
| 2413     | 445000  | Unapportioned - Unexpired Authority   | D/C           | E          |           |             | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2413     | 465000  | Allotments - Expired Authority  | D/C           | E          |           |             | E          | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 2490     | Unobligated Balance, End of Year (Total)  |   |               |            |           |             |            |                         |                        |             |
|          | This Line is Calculated. Equals Sum of SBR Lines 2204, 2304, 2405, and 2413. Also Equals the Sum of the Amounts on Lines 2412 and 2413. |   |               |            |           |             |            |                         |                        |             |
| 2500     | Total Budgetary Resources   |   |               |            |           |             |            |                         |                        |             |
|          | This Line is Calculated. Equals Sum of SBR Lines 2190 and 2490.   |   |               |            |           |             |            |                         |                        |             |
|          | Outlays, Net and Disbursements, Net   |   |               |            |           |             |            |                         |                        |             |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No.                              | USSGL Acct.   | USSGL Account Title  | Debit/ Credit | Begin/ End | Auth Type | Fed/ Nonfed | TAS Status | Fund Type               | Financing Account Code | Addl. Info. |
|---------------------------------------|---|--|---------------|------------|-----------|-------------|------------|-------------------------|------------------------|-------------|
| 4190                                  | Outlays, Net (Total) (Discretionary and Mandatory)  |  |               |            |           |             |            |                         |                        |             |
| 4190                                  | 421200  | Liquidation of Deficiency - Offsetting Collections   | D             | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 422200  | Unfilled Customer Orders With Advance  | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 4190                                  | 422200  | Unfilled Customer Orders With Advance  | D/C           | B          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 4190                                  | 422300  | Uncollected Subsidy from Program Account   | D             | E          |           | F           | U          | EG/EP                   | N                      | 1           |
| 4190                                  | 422300  | Uncollected Subsidy from Program Account   | D             | B          |           | F           | U          | EG/EP                   | N                      | 1           |
| 4190                                  | 423110  | Unfilled Customer Orders With Advance - Transferred - With Offset  | D             | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 425200  | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources   | D/C           | E          |           | E/F         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 425300  | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 425400  | Reimbursements Earned - Collected From Non-Federal Sources   | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 425500  | Expenditure Transfers from Trust Funds - Collected   | D             | E          |           | F           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 425512  | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year | D             | E          | S         | F           | U          | EG                      | N                      |             |
| 4190                                  | 426000  | Actual Collections of Governmental-Type Fees   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 426100  | Actual Collections of Business-Type Fees   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 426200  | Actual Collections of Loan Principal   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 426300  | Actual Collections of Loan Interest  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 426400  | Actual Collections of Rent   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 426500  | Actual Collections From Sale of Foreclosed Property  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 426600  | Other Actual Business-Type Collections From Non-Federal Sources  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 426700  | Other Actual Governmental-Type Collections From Non-Federal Sources  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 426800  | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)  | D/C           | E          |           |             | U          | EP                      | N                      |             |
| 4190                                  | 426900  | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees   | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 427000  | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services                                  | D             | E          |           | N           | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 427100  | Actual Program Fund Subsidy Collected  | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 427300  | Interest Collected From Treasury   | D/C           | E          |           |             | U          | EG/EP/ER/TR             | N                      |             |
| 4190                                  | 427500  | Actual Collections From Liquidating Fund   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 427600  | Actual Collections From Financing Fund   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/TR       | N                      |             |
| 4190                                  | 427700  | Other Actual Collections - Federal/Non-Federal Exception Sources   | D             | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 429000  | Amortization of Investments in U.S. Treasury Zero Coupon Bonds   | D/C           | E          |           |             | U          | EP/ER/TR                | N                      |             |
| 4190                                  | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 4190                                  | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | D/C           | B          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      | 1           |
| 4190                                  | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                    | D             | E          |           | F/N         | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 490200  | Delivered Orders - Obligations, Paid   | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 490800  | Authority Outlayed Not Yet Disbursed   | D/C           | E          |           |             | U          | EG/ER                   | N                      | 1           |
| 4190                                  | 490800  | Authority Outlayed Not Yet Disbursed   | D/C           | B          |           |             | U          | EG/ER                   | N                      | 1           |
| 4190                                  | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                  | D/C           | E          |           | E/F/N       | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4190                                  | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid  | D/C           | E          |           |             | U/E        | EC/EG/EM/EP/ER/ES/ET/TR | N                      |             |
| 4200                                  | Distributed Offsetting Receipts (-)   |  |               |            |           |             |            |                         |                        |             |
|                                       | (Not Supported by USSGL)  |  |               |            |           |             |            |                         |                        |             |
| 4210                                  | Agency Outlays, Net (Discretionary and Mandatory)   |  |               |            |           |             |            |                         |                        |             |
|                                       | (Not supported by USSGL)  |  |               |            |           |             |            |                         |                        |             |
| 4220                                  | Disbursements, Net (Total) (Mandatory)  |  |               |            |           |             |            |                         |                        |             |
| 4220                                  | 426100  | Actual Collections of Business-Type Fees   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 426200  | Actual Collections of Loan Principal   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 426300  | Actual Collections of Loan Interest  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 426400  | Actual Collections of Rent   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 426500  | Actual Collections From Sale of Foreclosed Property  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 426600  | Other Actual Business-Type Collections From Non-Federal Sources  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 427100  | Actual Program Fund Subsidy Collected  | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 427300  | Interest Collected From Treasury   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 427500  | Actual Collections From Liquidating Fund   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 427600  | Actual Collections From Financing Fund   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 427700  | Other Actual Collections - Federal/Non-Federal Exception Sources   | D             | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 4220                                  | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | D/C           | B          |           |             | U          | EP/ER                   | D/G                    | 1           |
| 4220                                  | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                    | D             | E          |           | F/N         | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 490200  | Delivered Orders - Obligations, Paid   | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                  | D/C           | E          |           | E/F/N       | U          | EP/ER                   | D/G                    |             |
| 4220                                  | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid  | D/C           | E          |           |             | U          | EP/ER                   | D/G                    |             |
| FOOTNOTES AND ADDITIONAL INFORMATION: |   |  |               |            |           |             |            |                         |                        |             |
| 1                                     | When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance. |  |               |            |           |             |            |                         |                        |             |
| 2                                     | Anticipated amounts should be zero for the yearend preclosing trial balance.  |  |               |            |           |             |            |                         |                        |             |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title   | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|----------|-------------|---|--------------|-----------|-----------|------------|------------|-----------|------------------------|-------------|
|          | 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.   |              |           |           |            |            |           |                        |             |

USSGL Crosswalk - Statement of Custodial Activity

| Line No.                            | USSGL Acct.                                  | USSGL Account Title   | Begin/End | Cust/Noncust | Reporting Type Code | Addl. Info. |
|-------------------------------------|--|---|-----------|--------------|---------------------|-------------|
| <b>Total Custodial Revenue:</b>     |  |   |           |              |                     |             |
| <b>Sources of Cash Collections:</b> |  |   |           |              |                     |             |
| <b>1</b>                            | <b>Individual Income and FICA/SECA Taxes</b> |   |           |              |                     |             |
| 1                                   | 580100                                       | Tax Revenue Collected - Individual  | E         | S            | E/U                 |             |
| <b>2</b>                            | <b>Corporate Income Taxes</b>                |   |           |              |                     |             |
| 2                                   | 580200                                       | Tax Revenue Collected - Corporate   | E         | S            | E/U                 |             |
| <b>3</b>                            | <b>Excise Taxes</b>                          |   |           |              |                     |             |
| 3                                   | 580400                                       | Tax Revenue Collected - Excise  | E         | S            | E/U                 |             |
| <b>4</b>                            | <b>Estate and Gift Taxes</b>                 |   |           |              |                     |             |
| 4                                   | 580500                                       | Tax Revenue Collected - Estate and Gift   | E         | S            | E/U                 |             |
| <b>5</b>                            | <b>Federal Unemployment Taxes</b>            |   |           |              |                     |             |
| 5                                   | 580300                                       | Tax Revenue Collected - Unemployment  | E         | S            | E/U                 |             |
| <b>6</b>                            | <b>Customs Duties</b>                        |   |           |              |                     |             |
| 6                                   | 580600                                       | Tax Revenue Collected - Customs   | E         | S            | E/U                 |             |
| <b>7</b>                            | <b>Miscellaneous</b>                         |   |           |              |                     |             |
| 7                                   | 131000                                       | Accounts Receivable   | E         | S            | E/U                 | 2, 3        |
| 7                                   | 131000                                       | Accounts Receivable   | B         | S            | E/U                 | 2, 3        |
| 7                                   | 131900                                       | Allowance for Loss on Accounts Receivable                                       | E         | S            | E/U                 | 2, 3        |
| 7                                   | 131900                                       | Allowance for Loss on Accounts Receivable                                       | B         | S            | E/U                 | 2, 3        |
| 7                                   | 134000                                       | Interest Receivable - Not Otherwise Classified                                  | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134000                                       | Interest Receivable - Not Otherwise Classified                                  | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134100                                       | Interest Receivable - Loans   | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134100                                       | Interest Receivable - Loans   | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134200                                       | Interest Receivable - Investments   | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134200                                       | Interest Receivable - Investments   | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134300                                       | Interest Receivable - Taxes   | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134300                                       | Interest Receivable - Taxes   | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134500                                       | Allowance for Loss on Interest Receivable - Loans                               | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134500                                       | Allowance for Loss on Interest Receivable - Loans                               | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134600                                       | Allowance for Loss on Interest Receivable - Investments                         | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134600                                       | Allowance for Loss on Interest Receivable - Investments                         | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134700                                       | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134700                                       | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134800                                       | Allowance for Loss on Interest Receivable - Taxes                               | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134800                                       | Allowance for Loss on Interest Receivable - Taxes                               | B         | S            | E/U                 | 1, 2        |
| 7                                   | 134900                                       | Interest Receivable on Uninvested Funds   | E         | S            | E/U                 | 1, 2        |
| 7                                   | 134900                                       | Interest Receivable on Uninvested Funds   | B         | S            | E/U                 | 1, 2        |
| 7                                   | 136000                                       | Penalties and Fines Receivable - Not Otherwise Classified                       | E         | S            | E/U                 | 2           |
| 7                                   | 136000                                       | Penalties and Fines Receivable - Not Otherwise Classified                       | B         | S            | E/U                 | 2           |
| 7                                   | 136100                                       | Penalties and Fines Receivable - Loans  | E         | S            | E/U                 | 2           |
| 7                                   | 136100                                       | Penalties and Fines Receivable - Loans  | B         | S            | E/U                 | 2           |
| 7                                   | 136300                                       | Penalties and Fines Receivable - Taxes  | E         | S            | E/U                 | 2           |
| 7                                   | 136300                                       | Penalties and Fines Receivable - Taxes  | B         | S            | E/U                 | 2           |
| 7                                   | 136500                                       | Allowance for Loss on Penalties and Fines Receivable - Loans                    | E         | S            | E/U                 | 2           |
| 7                                   | 136500                                       | Allowance for Loss on Penalties and Fines Receivable - Loans                    | B         | S            | E/U                 | 2           |
| 7                                   | 136700                                       | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E         | S            | E/U                 | 2           |
| 7                                   | 136700                                       | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | B         | S            | E/U                 | 2           |
| 7                                   | 136800                                       | Allowance for Loss on Penalties and Fines Receivable - Taxes                    | E         | S            | E/U                 | 2           |
| 7                                   | 136800                                       | Allowance for Loss on Penalties and Fines Receivable - Taxes                    | B         | S            | E/U                 | 2           |
| 7                                   | 137000                                       | Administrative Fees Receivable - Not Otherwise Classified                       | E         | S            | E/U                 | 2           |
| 7                                   | 137000                                       | Administrative Fees Receivable - Not Otherwise Classified                       | B         | S            | E/U                 | 2           |
| 7                                   | 137100                                       | Administrative Fees Receivable - Loans  | E         | S            | E/U                 | 2           |
| 7                                   | 137100                                       | Administrative Fees Receivable - Loans  | B         | S            | E/U                 | 2           |
| 7                                   | 137300                                       | Administrative Fees Receivable - Taxes  | E         | S            | E/U                 | 2           |
| 7                                   | 137300                                       | Administrative Fees Receivable - Taxes  | B         | S            | E/U                 | 2           |
| 7                                   | 137400                                       | Criminal Restitution Receivable   | E         | S            | E/U                 | 2           |
| 7                                   | 137400                                       | Criminal Restitution Receivable   | B         | S            | E/U                 | 2           |
| 7                                   | 137500                                       | Allowance for Loss on Administrative Fees Receivable - Loans                    | E         | S            | E/U                 | 2           |
| 7                                   | 137500                                       | Allowance for Loss on Administrative Fees Receivable - Loans                    | B         | S            | E/U                 | 2           |
| 7                                   | 137700                                       | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E         | S            | E/U                 | 2           |
| 7                                   | 137700                                       | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | B         | S            | E/U                 | 2           |
| 7                                   | 137800                                       | Allowance for Loss on Administrative Fees Receivable - Taxes                    | E         | S            | E/U                 | 2           |
| 7                                   | 137800                                       | Allowance for Loss on Administrative Fees Receivable - Taxes                    | B         | S            | E/U                 | 2           |
| 7                                   | 137900                                       | Allowance for Loss on Criminal Restitution Receivable                           | E         | S            | E/U                 | 2           |
| 7                                   | 137900                                       | Allowance for Loss on Criminal Restitution Receivable                           | B         | S            | E/U                 | 2           |
| 7                                   | 520000                                       | Revenue From Services Provided  | E         | S            | E/U                 |             |

USSGL Crosswalk - Statement of Custodial Activity

| Line No. | USSGL Acct.  | USSGL Account Title   | Begin/ End | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|----------|--|---|------------|---------------|---------------------|-------------|
| 7        | 520900   | Contra Revenue for Services Provided  | E          | S             | E/U                 |             |
| 7        | 531000   | Interest Revenue - Other  | E          | S             | E/U                 |             |
| 7        | 531100   | Interest Revenue - Investments  | E          | S             | E/U                 |             |
| 7        | 531200   | Interest Revenue - Loans Receivable/Uninvested Funds                            | E          | S             | E/U                 |             |
| 7        | 531700   | Contra Revenue for Interest Revenue - Loans Receivable                          | E          | S             | E/U                 |             |
| 7        | 531800   | Contra Revenue for Interest Revenue - Investments                               | E          | S             | E/U                 |             |
| 7        | 531900   | Contra Revenue for Interest Revenue - Other                                     | E          | S             | E/U                 |             |
| 7        | 532000   | Penalties and Fines Revenue   | E          | S             | E/U                 |             |
| 7        | 532400   | Contra Revenue for Penalties and Fines  | E          | S             | E/U                 |             |
| 7        | 532500   | Administrative Fees Revenue   | E          | S             | E/U                 |             |
| 7        | 532900   | Contra Revenue for Administrative Fees  | E          | S             | E/U                 |             |
| 7        | 560000   | Donated Revenue - Financial Resources   | E          | S             | E/U                 |             |
| 7        | 560900   | Contra Revenue for Donations - Financial Resources                              | E          | S             | E/U                 |             |
| 7        | 580000   | Tax Revenue Collected - Not Otherwise Classified                                | E          | S             | E/U                 |             |
| 7        | 590000   | Other Revenue   | E          | S             | E/U                 |             |
| 7        | 590900   | Contra Revenue for Other Revenue  | E          | S             | E/U                 |             |
| 8        | <b>Total Cash Collections</b>                                    |   |            |               |                     |             |
|          | <b>This line is calculated. Equals sum of lines 1 through 7.</b> |   |            |               |                     |             |
| 9        | <b>Accrual Adjustments (+/-)</b>                                 |   |            |               |                     |             |
| 9        | 131000   | Accounts Receivable   | E          | S             | E/U                 |             |
| 9        | 131000   | Accounts Receivable   | B          | S             | E/U                 |             |
| 9        | 131900   | Allowance for Loss on Accounts Receivable                                       | E          | S             | E/U                 |             |
| 9        | 131900   | Allowance for Loss on Accounts Receivable                                       | B          | S             | E/U                 |             |
| 9        | 134000   | Interest Receivable - Not Otherwise Classified                                  | E          | S             | E/U                 |             |
| 9        | 134000   | Interest Receivable - Not Otherwise Classified                                  | B          | S             | E/U                 |             |
| 9        | 134100   | Interest Receivable - Loans   | E          | S             | E/U                 |             |
| 9        | 134100   | Interest Receivable - Loans   | B          | S             | E/U                 |             |
| 9        | 134200   | Interest Receivable - Investments   | E          | S             | E/U                 |             |
| 9        | 134200   | Interest Receivable - Investments   | B          | S             | E/U                 |             |
| 9        | 134300   | Interest Receivable - Taxes   | E          | S             | E/U                 |             |
| 9        | 134300   | Interest Receivable - Taxes   | B          | S             | E/U                 |             |
| 9        | 134500   | Allowance for Loss on Interest Receivable - Loans                               | E          | S             | E/U                 |             |
| 9        | 134500   | Allowance for Loss on Interest Receivable - Loans                               | B          | S             | E/U                 |             |
| 9        | 134600   | Allowance for Loss on Interest Receivable - Investments                         | E          | S             | E/U                 |             |
| 9        | 134600   | Allowance for Loss on Interest Receivable - Investments                         | B          | S             | E/U                 |             |
| 9        | 134700   | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | E          | S             | E/U                 |             |
| 9        | 134700   | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | B          | S             | E/U                 |             |
| 9        | 134800   | Allowance for Loss on Interest Receivable - Taxes                               | E          | S             | E/U                 |             |
| 9        | 134800   | Allowance for Loss on Interest Receivable - Taxes                               | B          | S             | E/U                 |             |
| 9        | 134900   | Interest Receivable on Uninvested Funds   | E          | S             | E/U                 |             |
| 9        | 134900   | Interest Receivable on Uninvested Funds   | B          | S             | E/U                 |             |
| 9        | 136000   | Penalties and Fines Receivable - Not Otherwise Classified                       | E          | S             | E/U                 |             |
| 9        | 136000   | Penalties and Fines Receivable - Not Otherwise Classified                       | B          | S             | E/U                 |             |
| 9        | 136100   | Penalties and Fines Receivable - Loans  | E          | S             | E/U                 |             |
| 9        | 136100   | Penalties and Fines Receivable - Loans  | B          | S             | E/U                 |             |
| 9        | 136300   | Penalties and Fines Receivable - Taxes  | E          | S             | E/U                 |             |
| 9        | 136300   | Penalties and Fines Receivable - Taxes  | B          | S             | E/U                 |             |
| 9        | 136500   | Allowance for Loss on Penalties and Fines Receivable - Loans                    | E          | S             | E/U                 |             |
| 9        | 136500   | Allowance for Loss on Penalties and Fines Receivable - Loans                    | B          | S             | E/U                 |             |
| 9        | 136700   | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E          | S             | E/U                 |             |
| 9        | 136700   | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | B          | S             | E/U                 |             |
| 9        | 136800   | Allowance for Loss on Penalties and Fines Receivable - Taxes                    | E          | S             | E/U                 |             |
| 9        | 136800   | Allowance for Loss on Penalties and Fines Receivable - Taxes                    | B          | S             | E/U                 |             |
| 9        | 137000   | Administrative Fees Receivable - Not Otherwise Classified                       | E          | S             | E/U                 |             |
| 9        | 137000   | Administrative Fees Receivable - Not Otherwise Classified                       | B          | S             | E/U                 |             |
| 9        | 137100   | Administrative Fees Receivable - Loans  | E          | S             | E/U                 |             |
| 9        | 137100   | Administrative Fees Receivable - Loans  | B          | S             | E/U                 |             |
| 9        | 137300   | Administrative Fees Receivable - Taxes  | E          | S             | E/U                 |             |
| 9        | 137300   | Administrative Fees Receivable - Taxes  | B          | S             | E/U                 |             |
| 9        | 137400   | Criminal Restitution Receivable   | E          | S             | E/U                 | 2           |
| 9        | 137400   | Criminal Restitution Receivable   | B          | S             | E/U                 | 2           |
| 9        | 137500   | Allowance for Loss on Administrative Fees Receivable - Loans                    | E          | S             | E/U                 |             |
| 9        | 137500   | Allowance for Loss on Administrative Fees Receivable - Loans                    | B          | S             | E/U                 |             |
| 9        | 137700   | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E          | S             | E/U                 |             |
| 9        | 137700   | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | B          | S             | E/U                 |             |
| 9        | 137800   | Allowance for Loss on Administrative Fees Receivable - Taxes                    | E          | S             | E/U                 |             |
| 9        | 137800   | Allowance for Loss on Administrative Fees Receivable - Taxes                    | B          | S             | E/U                 |             |
| 9        | 137900   | Allowance for Loss on Criminal Restitution Receivable                           | E          | S             | E/U                 | 2           |
| 9        | 137900   | Allowance for Loss on Criminal Restitution Receivable                           | B          | S             | E/U                 | 2           |

USSGL Crosswalk - Statement of Custodial Activity

| Line No.   | USSGL Acct. | USSGL Account Title   | Begin/End | Cust/Noncust | Reporting Type Code | Addl. Info. |
|--|-------------|---|-----------|--------------|---------------------|-------------|
| 9  | 211000      | Accounts Payable  | E         | S            | E/U                 | 4           |
| 9  | 211000      | Accounts Payable  | B         | S            | E/U                 | 4           |
| 9  | 582000      | Tax Revenue Accrual Adjustment - Not Otherwise Classified   | E         | S            | E/U                 |             |
| 9  | 582100      | Tax Revenue Accrual Adjustment - Individual   | E         | S            | E/U                 |             |
| 9  | 582200      | Tax Revenue Accrual Adjustment - Corporate  | E         | S            | E/U                 |             |
| 9  | 582300      | Tax Revenue Accrual Adjustment - Unemployment   | E         | S            | E/U                 |             |
| 9  | 582400      | Tax Revenue Accrual Adjustment - Excise   | E         | S            | E/U                 |             |
| 9  | 582500      | Tax Revenue Accrual Adjustment - Estate and Gift  | E         | S            | E/U                 |             |
| 9  | 582600      | Tax Revenue Accrual Adjustment - Customs  | E         | S            | E/U                 |             |
| 9  | 583000      | Contra Revenue for Taxes - Not Otherwise Classified   | E         | S            | E/U                 |             |
| 9  | 583100      | Contra Revenue for Taxes - Individual   | E         | S            | E/U                 |             |
| 9  | 583200      | Contra Revenue for Taxes - Corporate  | E         | S            | E/U                 |             |
| 9  | 583300      | Contra Revenue for Taxes - Unemployment   | E         | S            | E/U                 |             |
| 9  | 583400      | Contra Revenue for Taxes - Excise   | E         | S            | E/U                 |             |
| 9  | 583500      | Contra Revenue for Taxes - Estate and Gift  | E         | S            | E/U                 |             |
| 9  | 583600      | Contra Revenue for Taxes - Customs  | E         | S            | E/U                 |             |
| 9  | 592300      | Valuation Change in Investments - Beneficial Interest in Trust  | E         | S            | E/U                 |             |
| <b>10 Total Custodial Revenue</b>  |             |   |           |              |                     |             |
| This line is calculated. Equals sum of lines 8 through 9.                                |             |   |           |              |                     |             |
| Disposition of Collections:  |             |   |           |              |                     |             |
| <b>11 Transferred to Others (by Recipient)</b>   |             |   |           |              |                     |             |
| 11   | 211000      | Accounts Payable  | E         | S            | E/U                 | 5           |
| 11   | 211000      | Accounts Payable  | B         | S            | E/U                 | 5           |
| 11   | 298000      | Custodial Liability   | E         | S            | E/U                 | 6, 7, 8     |
| 11   | 298000      | Custodial Liability   | B         | S            | E/U                 | 6, 7, 8     |
| 11   | 599000      | Collections for Others - Statement of Custodial Activity  | E         | S            | E/U                 | 6, 8        |
| 11   | 599800      | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E         | S            | E/U                 |             |
| <b>12 (Increase)/Decrease in Amounts Yet to be Transferred (+/-)</b>                     |             |   |           |              |                     |             |
| 12   | 599100      | Accrued Collections for Others - Statement of Custodial Activity  | E         | S            | E/U                 | 8           |
| Optional Method  |             |   |           |              |                     |             |
| 12   | 298000      | Custodial Liability   | E         | S            | E/U                 | 2, 8, 9     |
| 12   | 298000      | Custodial Liability   | B         | S            | E/U                 | 2, 8, 9     |
| <b>13 Increase/(Decrease) in Refunds Payable &amp; Other Custodial Liabilities (+/-)</b> |             |   |           |              |                     |             |
| 13   | 211000      | Accounts Payable  | E         | S            | E/U                 | 4           |
| 13   | 211000      | Accounts Payable  | B         | S            | E/U                 | 4           |
| 13   | 589000      | Tax Revenue Refunds - Not Otherwise Classified  | E         | S            | E/U                 |             |
| 13   | 589100      | Tax Revenue Refunds - Individual  | E         | S            | E/U                 |             |
| 13   | 589200      | Tax Revenue Refunds - Corporate   | E         | S            | E/U                 |             |
| 13   | 589300      | Tax Revenue Refunds - Unemployment  | E         | S            | E/U                 |             |
| 13   | 589400      | Tax Revenue Refunds - Excise  | E         | S            | E/U                 |             |
| 13   | 589500      | Tax Revenue Refunds - Estate and Gift   | E         | S            | E/U                 |             |
| 13   | 589600      | Tax Revenue Refunds - Customs   | E         | S            | E/U                 |             |
| 13   | 633000      | Other Interest Expenses   | E         | S            | E/U                 |             |
| 13   | 679000      | Other Expenses Not Requiring Budgetary Resources  | E         | S            | E/U                 | 10          |
| <b>14 Retained by Reporting Entity</b>   |             |   |           |              |                     |             |
| 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.                              |             |   |           |              |                     |             |
| <b>15 Total Disposition of Collections</b>   |             |   |           |              |                     |             |
| 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.                              |             |   |           |              |                     |             |
| <b>16 Custodial Revenue Less Disposition of Collections</b>                              |             |   |           |              |                     |             |
| This line is calculated. Equals sum of lines 10 minus 15. Total must equal zero.         |             |   |           |              |                     |             |

USSGL Crosswalk - Statement of Custodial Activity

| Line No.                                     | USSGL Acct. | USSGL Account Title  | Begin/ End | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|--|-------------|--|------------|---------------|---------------------|-------------|
| <b>FOOTNOTES AND ADDITIONAL INFORMATION:</b> |             |  |            |               |                     |             |
| 1  |             | Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.  |            |               |                     |             |
| 2  |             | (Increase)/Decrease  |            |               |                     |             |
| 3  |             | Related to other revenue.  |            |               |                     |             |
| 4  |             | Related to tax revenue refunded and custodial interest expense   |            |               |                     |             |
| 5  |             | Related to tax revenue refunds   |            |               |                     |             |
| 6  |             | If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000 |            |               |                     |             |
| 7  |             | Cash collections only - from debits to 298000  |            |               |                     |             |
| 8  |             | By definition, the USSGL account can only have this USSGL account attribute domain   |            |               |                     |             |
| 9  |             | Amount yet to be collected   |            |               |                     |             |
| 10   |             | This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement  |            |               |                     |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |      |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|------|
| S/P           |          |             | BUDGETARY RESOURCES   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| P             |          |             | All accounts:   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| P             | 0900     | 0900        | Total new obligations, unexpired accounts   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| P             | 0900     | 480100      | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |      |
| P             | 0900     | 480100      | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |      |
| P             | 0900     | 480100      | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |      |
| P             | 0900     | 480100      | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |      |
| P             | 0900     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |      |
| P             | 0900     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |      |
| P             | 0900     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |      |
| P             | 0900     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |      |
| P             | 0900     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |      |
| P             | 0900     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |      |
| P             | 0900     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced         | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |      |
| P             | 0900     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced         | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |      |
| P             | 0900     | 490100      | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |      |
| P             | 0900     | 490100      | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |      |
| P             | 0900     | 490100      | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |      |
| P             | 0900     | 490100      | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |      |
| P             | 0900     | 490200      | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |      |
| P             | 0900     | 490200      | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 19          |      |
| P             | 0900     | 490800      | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                |                   | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |      |
| P             | 0900     | 490800      | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                |                   | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |      |
| P             | 0900     | 498100      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                     | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |      |
| P             | 0900     | 498100      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                     | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |      |
| P             | 0900     | 498200      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                       | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |      |
| P             | 0900     | 498200      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                       | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                |                   | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |      |
| P             | 0910     |             | Appropriations used to liquidate unpaid lease obligations                                   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| P             |          |             | This line is not required to be supported by the USSGL.                                     |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| P             | 0911     |             | Total new obligations, unexpired accounts; and lease payments                               |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| P             |          |             | Automatically generated from the sum of lines 0900 and 0910.                                |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| S/P           |          |             | Unobligated balance:  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| S/P           | 1000     |             | Unobligated balance brought forward, Oct 1  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |      |
| S/P           | 1000     | 412200      | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities              | B          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | U                | U           | X/N                     | EG                     | N     | +      | -           | 3    |
| S/P           | 1000     | 412600      | Amounts Appropriated From Specific Invested TAFS - Receivable                               | B          | D             | D          |            | B/P       |            | D/M     |               | F           |            | X      | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 3           |      |
| S/P           | 1000     | 412700      | Amounts Appropriated From Specific Invested TAFS - Payable                                  | B          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 3           |      |
| S/P           | 1000     | 412700      | Amounts Appropriated From Specific Invested TAFS - Payable                                  | B          | C             | D          |            |           |            | D/M     |               | F           |            | X      | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 3           |      |
| S/P           | 1000     | 413600      | Contract Authority To Be Liquidated by Trust Funds  | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U                | U           | X/N                     | ET                     | N     | +      | -           | 3    |
| S/P           | 1000     | 413700      | Transfers of Contract Authority - Allocation  | B          | D/C           | D          |            |           |            | D/M     |               | F           |            | X      |                |                   | U                | U           | X/N                     | ET                     | N     | +      | -           | 3    |
| S/P           | 1000     | 413900      | Contract Authority Carried Forward  | B          | D             | D          |            |           |            | D/M     |               |             |            |        |                |                   | U                | U           | X/N                     | EG/EP/ER/ES/ET         | N     | +      | -           | 3    |
| S/P           | 1000     | 414900      | Borrowing Authority Carried Forward   | B          | D/C           | D          |            |           |            | M       | F/P/T         |             |            |        |                |                   | U                | U           | N                       | EP/ER                  | D/G   | +      | -           | 3, 7 |
| S/P           | 1000     | 414900      | Borrowing Authority Carried Forward   | B          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            |        |                |                   | U                | U           | X/N                     | EG/ET                  | N     | +      | -           | 3, 7 |
| S/P           | 1000     | 414900      | Borrowing Authority Carried Forward   | B          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            |        |                |                   | U                | U           | X/N                     | EP/ER                  | N     | +      | -           | 3, 7 |
| S/P           | 1000     | 415300      | Transfers of Contract Authority - Non-Allocation  | B          | D/C           | D          |            |           |            | M       |               | F           | BAL/NEW    | X      |                |                   | U                | U           | X/N                     | ET                     | N     | +      | -           | 3    |
| S/P           | 1000     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year | B          | D/C           | D          |            | P/S       |            | M       |               | F           |            | X      |                |                   | U                | U           | X/N                     | EP/ES/ET               | N     | +      | -           | 3    |
| S/P           | 1000     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year | B          | D/C           | D          |            | P         |            | D       |               | F           |            | X      |                |                   | U                | U           | X/N                     | EG/ES/ET               | N     | +      | -           | 3    |
| S/P           | 1000     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year                   | B          | D             | D          |            | P/S       |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      | 3           |      |
| S/P           | 1000     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year                   | B          | D             | D          |            | P/S       |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 3           |      |
| S/P           | 1000     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                      | B          | C             | D          |            | P/S       |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 3           |      |
| S/P           | 1000     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                      | B          | C             | D          |            | P/S       |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 3           |      |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type  | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1000     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | B          | C             | D          |            | P/S       |            | M       |               | F           |            | X      | XXX             | U                 | U                | X/N         | EP                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 420100      | Total Actual Resources - Collected  | B          | D/C           | D          |            |           |            | M       |               |             |            |        |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3, 16       |
| S/P           | 1000     | 420100      | Total Actual Resources - Collected  | B          | D/C           | D/R        |            |           |            | D/M     |               |             |            |        |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3           |
| S/P           | 1000     | 422100      | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3, 7        |
| S/P           | 1000     | 422100      | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EP                      | G                      | +     | -      | 3, 7        |
| S/P           | 1000     | 422200      | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3, 7        |
| S/P           | 1000     | 422300      | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3           |
| S/P           | 1000     | 422300      | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EG/EP                   | N                      | +     | -      | 3           |
| S/P           | 1000     | 422500      | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3           |
| S/P           | 1000     | 425100      | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3, 7        |
| S/P           | 1000     | 425100      | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EP                      | G                      | +     | -      | 3, 7        |
| S/P           | 1000     | 428300      | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3           |
| S/P           | 1000     | 428300      | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 3           |
| S/P           | 1000     | 428500      | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3           |
| S/P           | 1000     | 428500      | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 3           |
| S/P           | 1000     | 428600      | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3           |
| S/P           | 1000     | 428600      | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 3           |
| S/P           | 1000     | 428700      | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3           |
| S/P           | 1000     | 428700      | Other Federal Receivables   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3           |
| S/P           | 1000     | 428700      | Other Federal Receivables   | B          | D             | R          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | ER                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 429500      | Adjustments to the Exchange Stabilization Fund (ESF)  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 433000      | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 436000      | Appropriation Purpose Fulfilled - Balance Not Available   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3           |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | U/E               | U                | X/K/N       | EP/ER/ET/TR             | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | X      | SEQ             | U                 | U                | X/N         | EP/ER/ES/ET             | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | C         |            | M       |               |             |            | X      | SEQ             | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | D         |            | D/M     |               |             |            | X      | OTR             | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EP                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ/XXX     | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ         | U/E               | U                | X/K/N       | EG/EP/ER/ET/TR          | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ/XXX | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 3, 8        |
| S             | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ             | E                 |                  | K/N         | EG                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB             | U                 | U                | X/N         | TR                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ             | U                 | U                | X/N         | ES                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | U                 | U                | N           | EG                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ             | U                 | U                | N           | ET                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ             | U                 | U                | N           | EP/ES                   | N                      | +     | -      | 3           |
| S/P           | 1000     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR             | U                 | U                | N           | ER                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 439400      | Receipts Unavailable for Obligation Upon Collection   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 3           |
| S/P           | 1000     | 439400      | Receipts Unavailable for Obligation Upon Collection   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                 | U                 | U                | N           | ET                      | N                      | +     | -      | 1, 15       |
| S/P           | 1000     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | B          | C             | D          |            | P/S       |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | EP/ES/ET                | N                      | +     | -      | 3           |
| S/P           | 1000     | 439440      | Appropriations Derived from Future Trust Fund Receipts  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1000     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | C/P       |            | D/M     |               |             |            | X      |                 | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      |                 | U                 | U                | X/N         | EG                      | N                      | +     | -      | 3, 8        |
| S/P           | 1000     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | B         |            | M       |               |             |            | X      |                 | U                 | U                | X/N         | EP                      | N                      | +     | -      | 3, 8        |
| S             | 1000     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | C             | D          |            | P         |            | M       |               |             |            | X      |                 | E                 |                  | N           | ET                      | N                      | +     | -      | 17          |
| S/P           | 1000     | 439730      | Appropriations Temporarily Precluded From Obligation  | B          | C             | D          |            |           |            | D       |               |             |            | X      |                 | U                 | U                | N           | ES                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                 | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      | 3           |
| S/P           | 1000     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      |                 | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 3           |
| S             | 1000     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                 | E                 |                  | K/N         | EG                      | N                      | +     | -      | 3           |
| S/P           | 1000     | 480100      | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3, 10       |
| S/P           | 1000     | 480100      | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3, 10       |
| S/P           | 1000     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3, 18       |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                  | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|---------------------------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1000                      | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3, 18       |
| S/P           | 1000                      | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 3, 10       |
| S/P           | 1000                      | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 3, 10       |
| S/P           | 1000                      | 490800  | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 3, 14       |
| P             | 1001                      | Discretionary unobligated balance brought forward, Oct 1                      |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |                           | This line is not required to be supported by the USSGL.                       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Nonexpenditure transfers: |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1010                      | Unobligated balance transferred to other accounts (-)                         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1010                      | 416612  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1010                      | 416612  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1010                      | 416712  | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year       | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1010                      | 416712  | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year       | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1010                      | 417212  | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year                      | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1010                      | 417312  | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year                  | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1010                      | 417600  | Allocation Transfers of Prior-Year Balances   | E          | C             | D/R        |            | P/S       |            | D/M     |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1010                      | 417600  | Allocation Transfers of Prior-Year Balances   | E          | C             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1010                      | 419000  | Transfers - Prior-Year Balances   | E          | C             | D          |            | P/S       |            | D/M     |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1010                      | 419000  | Transfers - Prior-Year Balances   | E          | C             | R          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | EG/ER/ES                | N                      | +     | -      |             |
| S/P           | 1010                      | 419000  | Transfers - Prior-Year Balances   | E          | C             | R          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1010                      | 419000  | Transfers - Prior-Year Balances   | E          | C             | R          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1010                      | 419000  | Transfers - Prior-Year Balances   | E          | C             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | D/G                    | +     | -      |             |
| S/P           | 1010                      | 419000  | Transfers - Prior-Year Balances   | E          | C             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S             | 1010                      | 419700  | Balance Transfers-Out - Expired to Expired  | E          | C             | D          |            | P/S       |            | D/M     |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1010                      | 423100  | Unfilled Customer Orders With Advance - Transferred - No Offset                           | E          | C             | R          |            | S         |            | D/M     |               | E/F/N       | BAL        | X      |                | U/E               | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1011                      | Unobligated balance transferred from other accounts                           |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1011                      | 416612  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1011                      | 416612  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1011                      | 416712  | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year       | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1011                      | 416712  | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year       | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1011                      | 417112  | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year                   | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1011                      | 417112  | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year                   | E          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1011                      | 417312  | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year                  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1011                      | 417312  | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year                  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1011                      | 417600  | Allocation Transfers of Prior-Year Balances   | E          | D             | D/R        |            | P/S       |            | D/M     |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1011                      | 417600  | Allocation Transfers of Prior-Year Balances   | E          | D             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1011                      | 419000  | Transfers - Prior-Year Balances   | E          | D             | D          |            | P/S       |            | D/M     |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1011                      | 419000  | Transfers - Prior-Year Balances   | E          | D             | R          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1011                      | 419000  | Transfers - Prior-Year Balances   | E          | D             | R          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | EG/ER/ES                | N                      | +     | -      |             |
| S/P           | 1011                      | 419000  | Transfers - Prior-Year Balances   | E          | D             | R          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1011                      | 419000  | Transfers - Prior-Year Balances   | E          | D             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | D/G                    | +     | -      |             |
| S/P           | 1011                      | 419000  | Transfers - Prior-Year Balances   | E          | D             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S             | 1011                      | 419600  | Balance Transfers-In - Expired to Expired   | E          | D             | D          |            | P/S       |            | D/M     |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1011                      | 423100  | Unfilled Customer Orders With Advance - Transferred - No Offset                           | E          | D             | R          |            | S         |            | D/M     |               | E/F/N       | BAL        | X      |                | U/E               | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1012                      | Unobligated balance transfers between expired and unexpired accounts (+ or -) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1012                      | 419100  | Balance Transfers - Extension of Availability Other Than Reappropriations                 | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1012                      | 419200  | Balance Transfers - Unexpired to Expired  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1012                      | 419200  | Balance Transfers - Unexpired to Expired  | E          | C             | R          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 1012                      | 419900  | Transfer of Expired Expenditure Transfers - Receivable                                    | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1013     | Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1013     | 415300   | Transfers of Contract Authority - Non-Allocation   | E          | D/C           | D          |            |           |            | M       |               | F           | BAL        | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      | 1           |
| S/P           | 1013     | 415300   | Transfers of Contract Authority - Non-Allocation   | B          | D/C           | D          |            |           |            | M       |               | F           | BAL        | X      |                | U                 | U                | X/N         | ET                      | N                      | -     | +      | 1           |
| S/P           |          | Adjustments:   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1020     | Adjustment to unobligated balance brought forward, Oct 1 (+ or -)                              |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1020     | 411100   | Debt Liquidation Appropriations  | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1020     | 411200   | Liquidation of Deficiency - Appropriations   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1020     | 411300   | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                              | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    | XXX            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 411300   | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                              | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | B/P    | SEQ            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 411400   | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                                | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 411500   | Loan Subsidy Appropriation   | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 411600   | Debt Forgiveness Appropriation   | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 411601   | Debt Forgiveness - Cancellation of Debt Adjustment   | E          | D/C           | D          |            | P         |            | D       |               |             |            | B/P    |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 411700   | Loan Administrative Expense Appropriation  | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 411800   | Reestimated Loan Subsidy Appropriation   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 411900   | Other Appropriations Realized  | E          | D/C           | D          |            | D/E/F/P   |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S/P           | 1020     | 411910   | Indefinite Appropriation - Upward Adjustments  | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER          | N                      | +     | -      |             |
| S/P           | 1020     | 412100   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                  | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 412200   | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 412300   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction           | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 412400   | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 412400   | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 412500   | Loan Modification Adjustment Transfer Appropriation  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 412500   | Loan Modification Adjustment Transfer Appropriation  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 412500   | Loan Modification Adjustment Transfer Appropriation  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 412600   | Amounts Appropriated From Specific Invested TAFS - Receivable  | E          | D/C           | D          |            | B/P       |            | M       |               | F           |            | B/P    | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 412600   | Amounts Appropriated From Specific Invested TAFS - Receivable  | E          | D/C           | D          |            | P         |            | D       |               | F           |            | B/P    | XXX            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 412700   | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 412800   | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | E          | D/C           | D          |            | P         |            | D/M     |               | F           |            | B/P    | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 412800   | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | E          | D/C           | D          |            | B/P       |            | D/M     |               | F           |            | B/P    | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 412900   | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | D/C           | D          |            | P         |            | D/M     |               | F           |            | B/P    | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 412900   | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | D/C           | D          |            | B/P       |            | D/M     |               | F           |            | B/P    | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 413000   | Appropriation to Liquidate Contract Authority Withdrawn  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 413100   | Current-Year Indefinite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 413120   | Current-Year Definite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 413200   | Substitution of Contract Authority   | E          | D/C           | D/R        |            | S         |            | M       |               |             |            | P      |                | U                 | U                | X/N         | ER                      | N                      | +     | -      |             |
| S/P           | 1020     | 413300   | Decreases to Indefinite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 413400   | Indefinite Contract Authority Withdrawn  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 413415   | Adjustment for Definite Contract Authority - Prior-Year  | E          | D/C           | D          |            |           |            | M       |               |             |            | P      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 413500   | Contract Authority Liquidated  | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 413600   | Contract Authority To Be Liquidated by Trust Funds   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 413700   | Transfers of Contract Authority - Allocation   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P    |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 413800   | Appropriation to Liquidate Contract Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 414000   | Substitution of Borrowing Authority  | E          | D/C           | D/R        |            | P/S       |            | D/M     | F/P/T         |             |            | P      |                | U                 | U                | X/N         | EG/EP                   | N                      | +     | -      |             |
| S/P           | 1020     | 414100   | Current-Year Indefinite Borrowing Authority  | E          | D/C           | D          |            |           |            | M       | F/P/T         |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 414100   | Current-Year Indefinite Borrowing Authority  | E          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 414120   | Current-Year Definite Borrowing Authority  | E          | D/C           | D          |            |           |            | M       | F/P/T         |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 414120   | Current-Year Definite Borrowing Authority  | E          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 414300   | Current-Year Decreases to Indefinite Borrowing Authority   | E          | D/C           | D          |            |           |            | M       | F/P/T         |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 414300   | Current-Year Decreases to Indefinite Borrowing Authority   | E          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 414400   | Borrowing Authority Withdrawn  | E          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 414400   | Borrowing Authority Withdrawn  | E          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1020     | 414600      | Actual Repayments of Debt, Current-Year Authority  | E          | D/C           | D          |            | B         |            | M       |               |             |            | B/P    |                | U                 | U                | X/N         | EP/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 414600      | Actual Repayments of Debt, Current-Year Authority  | E          | D/C           | D          |            | S         |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 414600      | Actual Repayments of Debt, Current-Year Authority  | E          | D/C           | D          |            | B         |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D                      | +     | -      |             |
| S/P           | 1020     | 414600      | Actual Repayments of Debt, Current-Year Authority  | E          | D/C           | D/R        |            | P/S       |            | D/M     |               |             |            | B/P    |                | U                 | U                | X/K/N       | EC/EG/EM/ES/ET/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 414600      | Actual Repayments of Debt, Current-Year Authority  | E          | D/C           | D/R        |            | P/S       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 414700      | Actual Repayments of Debt, Prior-Year Balances   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 414700      | Actual Repayments of Debt, Prior-Year Balances   | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 415000      | Reappropriations - Transfers-In  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | E          | D/C           | D          |            | S         |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | B/P    |                | U                 | U                | X/N         | ES                      | N                      | +     | -      |             |
| S/P           | 1020     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 415300      | Transfers of Contract Authority - Non-Allocation   | E          | D/C           | D          |            |           |            | M       |               | F           | BAL/NEW    | B/P    |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 415400      | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred   | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P    |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 415500      | Appropriation to Liquidate Contract Authority - Allocation - Transferred   | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P    |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 415700      | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 415700      | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 415730      | Authority Made Available From Appropriations Previously Precluded From Obligation  | E          | D/C           | D          |            |           |            | D       |               |             |            | P      |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1020     | 415800      | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | X/N         | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 415800      | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | E          | D/C           | D/R        |            |           |            | D       |               |             |            | P      |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 415800      | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | E          | D/C           | D/R        |            |           |            | M       |               |             |            | P      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 415901      | Repayment of Repayable Advances - Prior-Year Balances  | E          | D/C           | D          |            | B/P       |            | M       |               |             |            | B/P    |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | E          | D/C           | D          |            | P/S       |            | M       |               | F           |            | B/P    |                | U                 | U                | X/N         | EP/ES/ET                | N                      | +     | -      |             |
| S/P           | 1020     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | E          | D/C           | D          |            | P         |            | D       |               | F           |            | B/P    |                | U                 | U                | X/N         | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 1020     | 416700      | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year  | E          | D/C           | D          |            | P         |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 416700      | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year  | E          | D/C           | D          |            | S         |            | M       |               | F           |            | B/P    |                | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 416800      | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction                        | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 417000      | Transfers - Current-Year Authority   | E          | D/C           | D/R        |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 417000      | Transfers - Current-Year Authority   | E          | D/C           | D          |            | S         |            | M       |               | F           |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | E          | D/C           | D          |            | P/S       |            | D       |               | F           |            | B/P    | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 1020     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | E          | D/C           | D          |            | P/S       |            | M       |               | F           |            | B/P    | SEQ/XXX        | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | E          | D/C           | D          |            | P/S       |            | D       |               | F           |            | B/P    | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | E          | D/C           | D          |            | P/S       |            | M       |               | F           |            | B/P    | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | E          | D/C           | D          |            | P/S       |            | M       |               | F           |            | B/P    | XXX            | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 417300      | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | E          | D/C           | D          |            | P/S       |            | D       |               | F           |            | B/P    | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 1020     | 417300      | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | E          | D/C           | D          |            | P/S       |            | M       |               | F           |            | B/P    | SEQ/XXX        | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 417300      | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | E          | D/C           | D          |            | P/S       |            | M       |               | F           |            | B/P    | XXX            | U                 | U                | X/K/N       | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 417400      | Transfers - Current-Year Borrowing Authority Converted to Cash   | E          | D/C           | D          |            | X         |            | D/M     |               | F           |            | B/P    |                | U                 | U                | X/N         | EG/EP/ES                | N                      | +     | -      |             |
| S             | 1020     | 417400      | Transfers - Current-Year Borrowing Authority Converted to Cash   | E          | D/C           | D          |            | P/X       |            | M       |               | F           |            | P      |                | E                 |                  | N           | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 417600      | Allocation Transfers of Current-Year Authority for Non-Invested Accounts   | E          | D/C           | D/R        |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 417600      | Allocation Transfers of Prior-Year Balances  | E          | D/C           | D/R        |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 419000      | Transfers - Prior-Year Balances  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 419000      | Transfers - Prior-Year Balances  | E          | D/C           | R          |            | S         |            | D       |               | F           |            | B/P    |                | U                 | U                | N           | EG/ES                   | N                      | +     | -      |             |
| S/P           | 1020     | 419100      | Balance Transfers - Extension of Availability Other Than Reappropriations  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1020     | 419200      | Balance Transfers - Unexpired to Expired  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 419300      | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                      | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1020     | 419600      | Balance Transfers-In - Expired to Expired   | E          | D             | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1020     | 419700      | Balance Transfers-Out - Expired to Expired  | E          | C             | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 421200      | Liquidation of Deficiency - Offsetting Collections  | E          | D/C           | D          |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 422100      | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 422100      | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | F           |            | B/P    |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1020     | 422200      | Unfilled Customer Orders With Advance   | E          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 422300      | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 422300      | Uncollected Subsidy from Program Account  | E          | D             | D          |            |           |            | M       |               | F           |            | P      |                | U                 | U                | N           | EG/EP                   | N                      | +     | -      |             |
| S/P           | 1020     | 422500      | Expenditure Transfers From Trust Funds - Receivable   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 423110      | Unfilled Customer Orders With Advance - Transferred - With Offset                             | E          | D/C           | R          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 425100      | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | M       |               | F           |            | B/P    |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1020     | 425100      | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 425200      | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources                  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 425300      | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                               | E          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 425400      | Reimbursements Earned - Collected From Non-Federal Sources                                    | E          | D/C           | R          |            |           |            | D/M     |               | N           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 425500      | Expenditure Transfers From Trust Funds - Collected  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 426000      | Actual Collections of Governmental-Type Fees  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426100      | Actual Collections of Business-Type Fees  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426100      | Actual Collections of Business-Type Fees  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426200      | Actual Collections of Loan Principal  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426200      | Actual Collections of Loan Principal  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426300      | Actual Collections of Loan Interest   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426300      | Actual Collections of Loan Interest   | E          | D             | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426400      | Actual Collections of Rent  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426400      | Actual Collections of Rent  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426500      | Actual Collections From Sale of Foreclosed Property   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426500      | Actual Collections From Sale of Foreclosed Property   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources                               | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources                               | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources                           | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources                           | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 426800      | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)                   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 427000      | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services     | E          | D             | D          |            |           |            | M       |               | N           |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 427100      | Actual Program Fund Subsidy Collected   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 427100      | Actual Program Fund Subsidy Collected   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 427300      | Interest Collected From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 427300      | Interest Collected From Treasury  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1020     | 427500      | Actual Collections From Liquidating Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 427500      | Actual Collections From Liquidating Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 427600      | Actual Collections From Financing Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 427600      | Actual Collections From Financing Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources                              | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources                              | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 428300      | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 428300      | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 428500      | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 428500      | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 428600      | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 428600      | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 428700      | Other Federal Receivables   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 428700      | Other Federal Receivables   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 428700      | Other Federal Receivables   | E          | D/C           | R          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 1020     | 429000      | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                                | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1020     | 429500      | Adjustments to the Exchange Stabilization Fund (ESF)  | E          | D/C           | D          |            |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 432000      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account | E          | D/C           | D          |            |           |            | D       |               |             |            | P      |                | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type  | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1020     | 432100      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account | E          | D/C           | D          |            |           |            | D       |               |             |            | P      |                 | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 433000      | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                 | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S             | 1020     | 435000      | Canceled Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 435100      | Partial or Early Cancellation of Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 435400      | Appropriation Withdrawn   | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | B/P    |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/TR    | N                      | +     | -      |             |
| S/P           | 1020     | 435500      | Cancellation of Appropriation From Unavailable Receipts   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 435600      | Cancellation of Appropriation From Invested Balances  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 435700      | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds            | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                 | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 436000      | Appropriation Purpose Fulfilled - Balance Not Available   | E          | C             | D          |            |           |            | D/M     |               |             |            | P      |                 | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 437000      | Offset to Appropriation Realized for Redemption of Treasury Securities                          | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | ATB             | U                 | U                | X/N         | EG/TR                   | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | D/M     |               |             |            | P      | OTR             | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | P      | SEQ             | U/E               | U                | X/K/N       | EP/ER/ES/ET             | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | M       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | TR                      | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S             | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | R          |            | S         |            | M       |               |             |            | P      | SEQ             | U                 | U                | N           | EG/EP/TR                | N                      | +     | -      |             |
| S             | 1020     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | R          |            | S         |            | M       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | EG/TR                   | N                      | +     | -      |             |
| S/P           | 1020     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | EP/ER/ET/TR             | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | D         |            | D/M     |               |             |            | P      | OTR             | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | P      | SEQ             | U                 | U                | X/N         | EP/ER/ES/ET             | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | C         |            | M       |               |             |            | P      | SEQ             | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | EG/ER/ET/TR             | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | U/E               | U                | X/K/N       | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | ATB/OTR/SEQ/XXX | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | OTR/SEQ/XXX     | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | SEQ             | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      |             |
| S             | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | ATB             | U                 | U                | N           | TR                      | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | R          |            | S         |            | D/M     |               |             |            | P      | SEQ             | U                 | U                | N           | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | SEQ             | U                 | U                | X/K/N       | ES                      | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | C             | D          |            | X         |            | M       |               |             |            | P      | SEQ             | U                 | U                | N           | EP/ES                   | N                      | +     | -      |             |
| S/P           | 1020     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | C             | R          |            | S         |            | D       |               |             |            | P      | OTR             | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 1020     | 438700      | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority            | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P    | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438700      | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority            | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    | OTR/SEQ         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 438800      | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances             | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    | OTR/SEQ         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S             | 1020     | 439000      | Reappropriations - Transfers-Out  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439100      | Adjustments to Indefinite Appropriations  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | D       | F/P/T         |             |            | B/P    | OTR             | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D       |               |             |            | B/P    | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | B/P    | OTR             | U/E               | U                | X/K/N       | EP/ER/ET                | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | B/P    | OTR/SEQ         | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | B/P    | OTR/SEQ         | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P    | ATB/OTR         | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P    | OTR            | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | D       |               |             |            | B/P    | ATB/SEQ        | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | D       |               |             |            | B/P    | OTR            | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | M       |               |             |            | B/P    | OTR            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | R/S       |            | D/M     |               |             |            | B/P    | OTR            | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | M       |               |             |            | B/P    | SEQ            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | M       |               |             |            | P      | OTR            | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1020     | 439300      | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | B         |            | D/M     | F/P/T         |             |            | B/P    | OTR            | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439300      | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | D/P/S     |            | D/M     |               |             |            | B/P    | OTR/SEQ        | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439300      | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | P      | OTR            | U/E               | U                | X/K/N       | EG/EP/ER/ET             | N                      | +     | -      |             |
| S/P           | 1020     | 439300      | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | R         |            | D/M     |               |             |            | B/P    | OTR            | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 439400      | Receipts Unavailable for Obligation Upon Collection   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U                 | U                | N           | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | E          | C             | D          |            | S         |            | D/M     |               |             |            | P      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 1020     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | E          | C             | D          |            | P         |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 439440      | Appropriations Derived from Future Trust Fund Receipts  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 439600      | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                           | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | C/P       |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1020     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | P         |            | D       |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 439701      | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1020     | 439730      | Appropriations Temporarily Precluded From Obligation  | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P    |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1020     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1020     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | D/C           | R          |            | S         |            | D       |               |             |            | B/P    |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      |             |
| S             | 1020     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | D/C           | D          |            | S         |            | D       |               |             |            | B/P    |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1020     | 439900      | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation             | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 480100      | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 480100      | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | E          | D/C           | D          |            |           |            | M       |               | F/N         |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | E          | D/C           | D/R        |            |           |            | D/M     |               | F/N         |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 490100      | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 490100      | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 490110      | Reinstated Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 490110      | Reinstated Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 490200      | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1020     | 490200      | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 490800      | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | B/P    |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      |             |
| S/P           | 1020     | 497100      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1020     | 497100      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |



USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1029     | 435100   | Partial or Early Cancellation of Authority  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1030     | Other balances withdrawn to special or trust funds (-)   |   |            |               |            |            |           |            |         |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1030     | 435500   | Cancellation of Appropriation From Unavailable Receipts   | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1030     | 435600   | Cancellation of Appropriation From Invested Balances  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1030     | 435700   | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1031     | Other balances not available (-)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1031     | 436000   | Appropriation Purpose Fulfilled - Balance Not Available   | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 1031     | 436000   | Appropriation Purpose Fulfilled - Balance Not Available   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 1032     | Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)               |   |            |               |            |            |           |            |         |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1032     | 439600   | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection               | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1032     | 439900   | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1033     | Recoveries of prior year paid obligations  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1033     | 487200   | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                                   | E          | D             | R          |            |           |            | M       |               | F/N         |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1033     | 487200   | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                                   | E          | D             | D/R        |            |           |            | D/M     |               | F/N         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1033     | 497200   | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected   | E          | D/C           | D          |            |           |            | M       |               | E/F/N       |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 12          |
| S/P           | 1033     | 497200   | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected   | E          | D/C           | D/R        |            |           |            | D/M     |               | E/F/N       |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 12          |
| P             | 1034     | Adjustment for unobligated balance used to liquidate deficiencies (-)                                    |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          | This line is not required to be supported by the USSGL at this time, but will be required in the future. |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1035     | Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1035     | 439701   | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  | E          | C             | D          |            | P         |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1036     | Adjustment for debt forgiveness  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1036     | 411601   | Debt Forgiveness - Cancellation of Debt Adjustment  | E          | D             | D          |            | P         |            | D/M     |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 1037     | Unobligated balance of appropriation withdrawn (-)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1037     | 435400   | Appropriation Withdrawn   | E          | C             | D          |            | P         |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1038     | Sequester (previously unavailable) for withdrawal  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1038     | 438500   | Temporary Sequester Returned for Cancellation   | E          | D             | D          |            | P/S       |            | D/M     |               |             |            |        | SEQ            | E                 |                  | K           | EG                      | N                      | +     | -      |             |
| S/P           | 1039     | Offset to adjustment for change in allocation of trust fund limitation (+ or -)                          |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1039     | 433000   | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 1           |
| S/P           | 1039     | 433000   | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EG                      | N                      | -     | +      | 1           |
| S/P           | 1040     | Adjustment to prior year indefinite appropriations in subsequent fiscal year                             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1040     | 411910   | Indefinite Appropriation - Upward Adjustments   | E          | D             | D          |            | P         |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER          | N                      | +     | -      |             |
| S/P           | 1041     | Other balances previously not available  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1041     | 436001   | Appropriation Purpose Fulfilled - To be Returned to Treasury  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1042     | Adjustment for change in allocation (general fund portion) (-)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1042     | 411912   | Definite Appropriation - Adjustments for Trust Fund Share - Prior Year  | E          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | N           | EG                      | N                      | +     | -      |             |
| S/P           | 1043     | Adjustment for change in allocation (offsetting collection/collected portion)                            |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1043     | 425512   | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year           | E          | D             | D          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | EG                      | N                      | +     | -      |             |
| S/P           | 1044     | Adjustment for change in allocation (offsetting collection/receivable portion)                               |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1044     | 422512   | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year          | E          | D             | D          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | EG                      | N                      | +     | -      | 1, 5        |
| S/P           | 1045     | Adjustment for change in allocation (trust fund portion)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1045     | 439412   | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year             | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1046     | Adjustment for change in net principal (+ or -)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1046     | 412250   | Federal Financing Bank (FFB) - Net Principal Payments  | E          | D/C           | R          |            | X         |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 1047     | Withdrawal for existing unpaid obligation (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1047     | 480110   | Reinstated Undelivered Orders - Obligations, Unpaid  | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1047     | 480110   | Reinstated Undelivered Orders - Obligations, Unpaid  | E          | C             | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1047     | 490110   | Reinstated Delivered Orders - Obligations, Unpaid  | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1047     | 490110   | Reinstated Delivered Orders - Obligations, Unpaid  | E          | C             | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             |          | Anticipated transfers and adjustments:   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1060     | Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)                                  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1060     | 416512   | Allocations of Authority - Anticipated From Invested Balances - Prior Year   | E          | D             | D          |            | P         |            | D       |               |             |            |        |                | U                 |                  | N           | ET                      | N                      | +     | -      | 2           |
| S             | 1060     | 416512   | Allocations of Authority - Anticipated From Invested Balances - Prior Year   | E          | D             | D          |            | P         |            | M       |               |             |            |        |                | U                 |                  | N           | ES                      | N                      | +     | -      | 2           |
| S             | 1060     | 418000   | Anticipated Transfers - Prior-Year Balances  | E          | D/C           | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1060     | 418000   | Anticipated Transfers - Prior-Year Balances  | E          | D/C           | D          |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1060     | 418000   | Anticipated Transfers - Prior-Year Balances  | E          | D/C           | R          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP                      | G                      | +     | -      | 2           |
| S             | 1060     | 418000   | Anticipated Transfers - Prior-Year Balances  | E          | D/C           | R          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EG/EP                   | N                      | +     | -      | 2           |
| S             | 1061     | Anticipated recoveries of prior year unpaid and paid obligations   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1061     | 431000   | Anticipated Recoveries of Prior-Year Obligations   | E          | D             | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1061     | 431000   | Anticipated Recoveries of Prior-Year Obligations   | E          | D             | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1061     | 431000   | Anticipated Recoveries of Prior-Year Obligations   | E          | D             | R          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP                      | G                      | +     | -      | 2           |
| S             | 1062     | Anticipated capital transfers and redemption of debt (unobligated balances) (-)                              |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1062     | 404800   | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances   | E          | C             | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1062     | 404800   | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances   | E          | C             | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1063     | Anticipated adjustment for change in allocation (general fund portion)                                       |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1063     | 412050   | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year   | E          | C             | D          |            | P         |            | D       |               |             |            |        |                | U                 |                  | N           | EG                      | N                      | +     | -      | 2           |
| S             | 1064     | Anticipated adjustment for change in allocation (offsetting collection portion)                              |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1064     | 421512   | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year           | E          | D             | D          |            | S         |            | D       |               |             |            |        |                | U                 |                  | N           | EG                      | N                      | +     | -      | 2           |
| S             | 1065     | Anticipated adjustment for change in allocation (trust fund portion)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1065     | 439432   | Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year | E          | D             | D          |            | P         |            | D       |               |             |            |        |                | U                 |                  | N           | ET                      | N                      | +     | -      | 2           |
| S             | 1066     | Anticipated unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1066     | 439703   | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority  | E          | C             | D          |            | P         |            | D/M     |               |             |            |        |                | U                 |                  | N           | ES/ET                   | N                      | +     | -      | 2           |
| S             | 1067     | Anticipated adjustment for change in net principal (+ or -)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1067     | 408000   | Federal Financing Bank (FFB) - Anticipated Net Principal Payments  | E          | D/C           | R          |            | X         |            | M       |               |             |            |        |                | U                 |                  | N           | ER                      | N                      | +     | -      | 2           |
| S             | 1068     | Anticipated unobligated balance of contract authority withdrawn (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type  | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1068     | 403500  | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn | E          | C             | D          |            |           |            | M       |               |             |            | X      |                 | U                 |                  | N           | ER/ET                   | N                      | +     | -      | 2           |
| S             | 1069     | Anticipated withdrawal for existing unpaid obligations (-)                          |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1069     | 479010  | Anticipated Reinstated Orders - Obligations, Unpaid  | E          | C             | D          |            |           |            | M       |               |             |            | X      |                 | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      |             |
| S             | 1069     | 479010  | Anticipated Reinstated Orders - Obligations, Unpaid  | E          | C             | D/R        |            |           |            | D/M     |               |             |            | X      |                 | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1070     | Unobligated balance (total)   |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1000 through 1069.                     |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| P             |          | This line is calculated. Equals sum of lines 1000 through 1047 excluding line 1001. |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             |          | Expired unobligated balance available for adjustment only:                          |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1080     | Expired unobligated balance brought forward, Oct 1                                  |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1080     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable                              | B          | D             | D          |            | B/P       |            | D/M     |               | F           |            | X      | SEQ/XXX         | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1080     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable                                 | B          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX             | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1080     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable                                 | B          | C             | D          |            |           |            | D/M     |               | F           |            | X      | SEQ/XXX         | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1080     | 420100  | Total Actual Resources - Collected   | B          | D/C           | D/R        |            |           |            | D/M     |               |             |            |        |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1080     | 422100  | Unfilled Customer Orders Without Advance   | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S             | 1080     | 422200  | Unfilled Customer Orders With Advance  | B          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S             | 1080     | 422500  | Expenditure Transfers From Trust Funds - Receivable  | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1080     | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S             | 1080     | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1080     | 428500  | Receivable From the Liquidating Fund   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1080     | 428600  | Receivable From the Financing Fund   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1080     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | D         |            | D/M     |               |             |            | X      | OTR             | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ             | E                 |                  | K/N         | EG/EP                   | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ/XXX     | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ         | E                 |                  | K/N         | EG/EP/ER/ET/TR          | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ/XXX | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ             | E                 |                  | K/N         | EP/ER                   | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB/OTR/SEQ     | E                 |                  | K/N         | EG                      | N                      | +     | -      | 8           |
| S             | 1080     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                 | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | E                 |                  | K/N         | EP/ER/ET/TR             | N                      | +     | -      | 8           |
| S             | 1080     | 439800  | Offsetting Collections (Collected) Temporarily Precluded From Obligation                   | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                 | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1080     | 480100  | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |
| S             | 1080     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 18          |
| S             | 1080     | 490100  | Delivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |
| S             | 1081     | Expired unobligated balance transferred to other accounts (-)                       |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1081     | 417600  | Allocation Transfers of Prior-Year Balances  | E          | C             | D/R        |            | P/S       |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1081     | 419700  | Balance Transfers-Out - Expired to Expired   | E          | C             | D          |            | P/S       |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1082     | Expired unobligated balance transferred from other accounts                         |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1082     | 417600  | Allocation Transfers of Prior-Year Balances  | E          | D             | D/R        |            | P/S       |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1082     | 419600  | Balance Transfers-In - Expired to Expired  | E          | D             | D          |            | P/S       |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1083     | Expired unobligated balance transfers between expired and unexpired accounts (-)    |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1083     | 419100  | Balance Transfers - Extension of Availability Other Than Reappropriations                  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1083     | 419200  | Balance Transfers - Unexpired to Expired   | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1083     | 419900  | Transfer of Expired Expenditure Transfers - Receivable                                     | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | X      |                 | E                 |                  | K/N         | ET                      | N                      | +     | -      |             |
| S             | 1084     | Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)           |  |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S             | 1084     | 411100  | Debt Liquidation Appropriations  | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1084     | 411200  | Liquidation of Deficiency - Appropriations   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1084     | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts              | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    | XXX             | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts              | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | B/P    | SEQ             | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 411400  | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 411500  | Loan Subsidy Appropriation   | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1084     | 411600      | Debt Forgiveness Appropriation  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 411700      | Loan Administrative Expense Appropriation   | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 411800      | Reestimated Loan Subsidy Appropriation  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 411900      | Other Appropriations Realized   | E          | D/C           | D          |            | D/E/F/P   |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S             | 1084     | 411910      | Indefinite Appropriation - Upward Adjustments   | E          | D/C           | D          |            | D/P       |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER          | N                      | +     | -      |             |
| S             | 1084     | 412100      | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                                 | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 412300      | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                          | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 412400      | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation                | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 412500      | Loan Modification Adjustment Transfer Appropriation   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1084     | 412600      | Amounts Appropriated From Specific Invested TAFS - Receivable   | E          | D/C           | D          |            | B/P       |            | M       |               | F           |            | B/P    | SEQ/XXX        | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 412600      | Amounts Appropriated From Specific Invested TAFS - Receivable   | E          | D/C           | D          |            | P         |            | D       |               | F           |            | B/P    | XXX            | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 412700      | Amounts Appropriated From Specific Invested TAFS - Payable  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    | SEQ/XXX        | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 412800      | Amounts Appropriated From Specific Invested TAFS - Transfers-In   | E          | D/C           | D          |            | P         |            | D/M     |               | F           |            | B/P    | XXX            | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 412800      | Amounts Appropriated From Specific Invested TAFS - Transfers-In   | E          | D/C           | D          |            | B/P       |            | D/M     |               | F           |            | B/P    | SEQ/XXX        | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 412900      | Amounts Appropriated From Specific Invested TAFS - Transfers-Out  | E          | D/C           | D          |            | P         |            | D/M     |               | F           |            | B/P    | XXX            | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 412900      | Amounts Appropriated From Specific Invested TAFS - Transfers-Out  | E          | D/C           | D          |            | B/P       |            | D/M     |               | F           |            | B/P    | SEQ/XXX        | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 413300      | Decreases to Indefinite Contract Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 413400      | Indefinite Contract Authority Withdrawn   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 413500      | Contract Authority Liquidated   | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 413800      | Appropriation to Liquidate Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 414300      | Current-Year Decreases to Indefinite Borrowing Authority  | E          | D/C           | D          |            |           |            | D/M     |               | F/P/T       |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 414400      | Borrowing Authority Withdrawn   | E          | D/C           | D          |            |           |            | D/M     |               | F/P/T       |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 414600      | Actual Repayments of Debt, Current-Year Authority   | E          | D/C           | D/R        |            | P/S       |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 414700      | Actual Repayments of Debt, Prior-Year Balances  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 415000      | Reappropriations - Transfers-In   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 415100      | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority                               | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 415200      | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances                                  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 415800      | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation                         | E          | D/C           | D/R        |            |           |            | D       |               |             |            | P      |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 416700      | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year                                     | E          | D/C           | D          |            | P         |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 416800      | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 417000      | Transfers - Current-Year Authority  | E          | D/C           | D/R        |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 417400      | Transfers - Current-Year Borrowing Authority Converted to Cash  | E          | D/C           | D          |            | P/X       |            | M       |               | F           |            | P      |                | E                 |                  | N           | EG                      | N                      | +     | -      |             |
| S             | 1084     | 417500      | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | E          | D/C           | D/R        |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 417600      | Allocation Transfers of Prior-Year Balances   | E          | D/C           | D/R        |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 419000      | Transfers - Prior-Year Balances   | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 419100      | Balance Transfers - Extension of Availability Other Than Reappropriations   | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 419200      | Balance Transfers - Unexpired to Expired  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 419300      | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | E          | D/C           | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 419600      | Balance Transfers-In - Expired to Expired   | E          | D             | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 419700      | Balance Transfers-Out - Expired to Expired  | E          | C             | D          |            | P/S       |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 421200      | Liquidation of Deficiency - Offsetting Collections  | E          | D/C           | D          |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 422100      | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 422200      | Unfilled Customer Orders With Advance   | E          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 422500      | Expenditure Transfers From Trust Funds - Receivable   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 423110      | Unfilled Customer Orders With Advance - Transferred - With Offset   | E          | D/C           | R          |            |           |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 425100      | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 425200      | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 425300      | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid   | E          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 425500      | Expenditure Transfers From Trust Funds - Collected  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 426000      | Actual Collections of Governmental-Type Fees  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 426100      | Actual Collections of Business-Type Fees  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 426200      | Actual Collections of Loan Principal  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type  | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1084     | 426300      | Actual Collections of Loan Interest   | E          | D             | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 426400      | Actual Collections of Rent  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 426500      | Actual Collections From Sale of Foreclosed Property   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources                                 | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources                             | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 427100      | Actual Program Fund Subsidy Collected   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 427500      | Actual Collections From Liquidating Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 427600      | Actual Collections From Financing Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources                                | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 428300      | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 428500      | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 428600      | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 428700      | Other Federal Receivables   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 429000      | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                                  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S             | 1084     | 432000      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   | E          | D/C           | D          |            |           |            | D       |               |             |            | P      |                 | E                 |                  | K/N         | ET                      | N                      | +     | -      |             |
| S             | 1084     | 432100      | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account | E          | D/C           | D          |            |           |            | D       |               |             |            | P      |                 | E                 |                  | X/K/N       | EG                      | N                      | +     | -      |             |
| S             | 1084     | 435000      | Canceled Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 435100      | Partial or Early Cancellation of Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 435400      | Appropriation Withdrawn   | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/TR    | N                      | +     | -      |             |
| S             | 1084     | 435500      | Cancellation of Appropriation From Unavailable Receipts   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 435600      | Cancellation of Appropriation From Invested Balances  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 435700      | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds            | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                 | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 437000      | Offset to Appropriation Realized for Redemption of Treasury Securities                          | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | D/M     |               |             |            | P      | OTR             | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | ATB/OTR/SEQ     | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | P      | SEQ             | E                 |                  | K/N         | EP/ER/ES/ET             | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | M       |               |             |            | P      | SEQ             | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | SEQ             | E                 |                  | K/N         | ET                      | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | TR                      | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EP/ER                   | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EP                      | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438200      | Temporary Reduction - New Budget Authority  | E          | D             | R          |            | S         |            | M       |               |             |            | P      | SEQ             | E                 |                  | N           | EG                      | N                      | +     | -      |             |
| S             | 1084     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | EP/ER                   | N                      | +     | -      |             |
| S             | 1084     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | EG/TR                   | N                      | +     | -      |             |
| S             | 1084     | 438300      | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EP/ER                   | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | EP/ER/ET/TR             | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | EG/ER/ET/TR             | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | D       |               |             |            | P      | ATB/OTR/SEQ     | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | OTR/SEQ         | E                 |                  | K/N         | EP                      | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | ATB/OTR/SEQ/XXX | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | OTR/SEQ/XXX     | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EP/ER                   | N                      | +     | -      |             |
| S             | 1084     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation                                      | E          | D/C           | D          |            | P         |            | M       |               |             |            | P      | SEQ             | E                 |                  | K/N         | EG/EP                   | N                      | +     | -      |             |
| S             | 1084     | 438700      | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority            | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P    | ATB/OTR/SEQ     | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438700      | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority            | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    | OTR/SEQ         | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 438800      | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances             | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    | OTR/SEQ         | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 439000      | Reappropriations - Transfers-Out  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                 | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439100      | Adjustments to Indefinite Appropriations  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                 | E                 |                  | K/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1084     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            |           |            | D       | F/P/T         |             |            | B/P    | OTR             | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D       |               |             |            | B/P    | ATB/OTR/SEQ     | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | B/P    | OTR             | E                 |                  | K/N         | EP/ER/ET                | N                      | +     | -      |             |
| S             | 1084     | 439200      | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | B/P    | OTR/SEQ         | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | M       |               |             |            | B/P    | OTR/SEQ        | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P    | ATB/OTR        | E                 |                  | K/N         | ET                      | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P    | OTR            | E                 |                  | K/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | D       |               |             |            | B/P    | ATB/SEQ        | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | D       |               |             |            | B/P    | OTR            | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | D         |            | M       |               |             |            | B/P    | OTR            | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | R/S       |            | D/M     |               |             |            | B/P    | OTR            | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439200   | Permanent Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | M       |               |             |            | B/P    | SEQ            | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 439300   | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | B         |            | D/M     | F/P/T         |             |            | B/P    | OTR            | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439300   | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | D/P/S     |            | D/M     |               |             |            | B/P    | OTR/SEQ        | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439300   | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | P      | OTR            | E                 |                  | K/N         | EG/EP/ER/ET             | N                      | +     | -      |             |
| S             | 1084     | 439300   | Permanent Reduction - Prior-Year Balances   | E          | D/C           | D          |            | R         |            | D/M     |               |             |            | B/P    | OTR            | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | C/P       |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1084     | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | P         |            | D       |               |             |            | B/P    |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | D/C           | D          |            | S         |            | D       |               |             |            | B/P    |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S             | 1084     | 439900   | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation             | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 480100   | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 480110   | Reinstated Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 487100   | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 487200   | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected   | E          | D/C           | D/R        |            |           |            | D/M     |               | F/N         |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 488100   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 490100   | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 490110   | Reinstated Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 490200   | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 497100   | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 497200   | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected   | E          | D/C           | D/R        |            |           |            | D/M     |               | E/F/N       |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 498100   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1084     | 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1085     | Recoveries of prior year unpaid obligations in expired accounts                  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1085     | 487100   | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 12          |
| S             | 1085     | 497100   | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 12          |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1086     | Adjustment for change in allocation of trust fund limitation in expired accounts |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1086     | 432000   | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account   | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | ET                      | N                      | +     | -      |             |
| S             | 1086     | 432100   | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account   | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | X/K/N       | EG                      | N                      | +     | -      |             |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1087     | Other expired unobligated balances withdrawn to Treasury (-)                     |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1087     | 435000   | Canceled Authority  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1087     | 435100   | Partial or Early Cancellation of Authority  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1088     | Other expired unobligated balances withdrawn to special or trust funds (-)       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1088     | 435500   | Cancellation of Appropriation From Unavailable Receipts   | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1088     | 435600   | Cancellation of Appropriation From Invested Balances  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |
| S             | 1088     | 435700   | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds  | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1089     | Recoveries of prior year paid obligations in expired accounts   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1089     | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected          | E          | D             | D/R        |            |           |            | D/M     |               | F/N         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | 1089     | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                        | E          | D/C           | D/R        |            |           |            | D/M     |               | E/F/N       |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 12          |
| S             | 1090     | Unobligated balance of appropriation withdrawn in expired accounts (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1090     | 435400  | Appropriation Withdrawn  | E          | C             | D          |            | P         |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/TR    | N                      | +     | -      |             |
| S             | 1091     | Sequester (previously unavailable) for withdrawal in expired accounts   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1091     | 438500  | Temporary Sequester Returned for Cancellation  | E          | D             | D          |            | P/S       |            | D/M     |               |             |            |        | SEQ            | E                 |                  | K           | EG                      | N                      | +     | -      |             |
| S             | 1092     | Adjustment to indefinite prior year appropriations in subsequent fiscal year in expired accounts  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1092     | 411910  | Indefinite Appropriation - Upward Adjustments  | E          | D             | D          |            | P         |            | D/M     |               |             |            | X      |                | E                 |                  | X/N         | EC/EG/EM/EP/ER          | N                      | +     | -      |             |
| S             | 1099     | Expired unobligated balance (total)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1070 for expired accounts only. Also, equals the sum of detailed lines 1080 through 1092. This amount is only available for adjustments. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Budget authority:   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Appropriations:   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Discretionary:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1100     | Appropriation   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1100     | 411100  | Debt Liquidation Appropriations  | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1100     | 411200  | Liquidation of Deficiency - Appropriations   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1100     | 411500  | Loan Subsidy Appropriation   | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1100     | 411600  | Debt Forgiveness Appropriation   | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1100     | 411700  | Loan Administrative Expense Appropriation  | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1100     | 411900  | Other Appropriations Realized  | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S             | 1100     | 411900  | Other Appropriations Realized  | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1100     | 411920  | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1100     | 413800  | Appropriation to Liquidate Contract Authority  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1100     | 439100  | Adjustments to Indefinite Appropriations   | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EM/EP/ER             | N                      | +     | -      |             |
| S/P           | 1101     | Appropriation (special or trust)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1101     | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                                    | E          | D             | D          |            | P         |            | D       |               |             |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1101     | 411400  | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                                      | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1101     | 412100  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                        | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1101     | 412300  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                 | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 1101     | 412400  | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation       | E          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1101     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      | 1           |
| S/P           | 1101     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | B          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG/ES/ET                | N                      | -     | +      | 1           |
| S/P           | 1101     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | E          | D             | D          |            | R         |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      | 1           |
| S/P           | 1101     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | B          | D             | D          |            | R         |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ET                      | N                      | -     | +      | 1           |
| S/P           | 1101     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | C             | D          |            |           |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 1           |
| S/P           | 1101     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET                   | N                      | -     | +      | 1           |
| S/P           | 1101     | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 1101     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1101     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1101     | 413800  | Appropriation to Liquidate Contract Authority  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1101     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/XXX    | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 1, 8        |
| S/P           | 1101     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/XXX    | U/E               | U                | X/K/N       | ES/ET                   | N                      | -     | +      | 1, 8        |
| S/P           | 1101     | 439400  | Receipts Unavailable for Obligation Upon Collection  | E          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                  | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|---------------------------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1101                      | 439400  | Receipts Unavailable for Obligation Upon Collection  | B          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1           |
| S/P           | 1101                      | 439400  | Receipts Unavailable for Obligation Upon Collection  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      | 1, 15, 20   |
| S/P           | 1101                      | 439400  | Receipts Unavailable for Obligation Upon Collection  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | -     | +      | 1, 15, 20   |
| S/P           | 1101                      | 439440  | Appropriations Derived from Future Trust Fund Receipts   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      | 1           |
| S/P           | 1101                      | 439440  | Appropriations Derived from Future Trust Fund Receipts   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | -     | +      | 1           |
| S/P           | 1102                      | Appropriation (previously unavailable)                    |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1102                      | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1102                      | 415730  | Authority Made Available From Appropriations Previously Precluded From Obligation  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ES                      | N                      | +     | -      |             |
| S/P           | 1102                      | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/K/N       | EP/ER                   | N                      | +     | -      | 1, 8        |
| S/P           | 1102                      | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/K/N       | EP/ER                   | N                      | -     | +      | 1, 8        |
| S/P           | 1103                      | Appropriation (previously unavailable) (special or trust) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1103                      | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts  | E          | D             | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1103                      | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1103                      | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 1, 8        |
| S/P           | 1103                      | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET                   | N                      | -     | +      | 1, 8        |
| S/P           | 1103                      | 439402  | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable   | E          | D             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | N           | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1104                      | Appropriation available from subsequent year              |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1104                      | 411900  | Other Appropriations Realized  | E          | D             | D          |            | F         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER          | N                      | +     | -      |             |
| S/P           | 1105                      | Appropriation available in prior year (-)                 |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1105                      | 411900  | Other Appropriations Realized  | E          | D             | D          |            | E         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER          | N                      | -     | +      |             |
| S/P           | 1106                      | Reappropriation   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1106                      | 415000  | Reappropriations - Transfers-In  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | Nonexpenditure transfers: |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1120                      | Appropriations transferred to other accounts (-)          |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1120                      | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG/ES/ET                | N                      | +     | -      | 1           |
| S/P           | 1120                      | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | B          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG/ES/ET                | N                      | -     | +      | 1           |
| S/P           | 1120                      | 416700  | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year  | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1120                      | 416800  | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction                        | E          | C             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1120                      | 417000  | Transfers - Current-Year Authority   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1120                      | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1           |
| S/P           | 1120                      | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | B          | C             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1           |
| S/P           | 1120                      | 417300  | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1120                      | 417500  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1120                      | 419300  | Balance Transfers - Unobligated Balances - Legislative Change of Purpose   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1121                      | Appropriations transferred from other accounts            |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1121                      | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG/ES/ET                | N                      | +     | -      | 1           |
| S/P           | 1121                      | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year  | B          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG/ES/ET                | N                      | -     | +      | 1           |
| S/P           | 1121                      | 416700  | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1121                      | 416800  | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction                        | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1121                      | 417000  | Transfers - Current-Year Authority   | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1121                      | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      | 1           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.     | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |  |
|---------------|--------------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|--|
| S/P           | 1121         | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | B          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | -     | +      | 1           |  |
| S/P           | 1121         | 417300  | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |  |
| S/P           | 1121         | 417500  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1121         | 419300  | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | E          | D             | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1122         | Exercised borrowing authority transferred from other accounts                           |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1122         | 417400  | Transfers - Current-Year Borrowing Authority Converted to Cash  | E          | D             | D          |            | X         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |  |
| S/P           | Adjustments: |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1130         | Appropriations permanently reduced (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1130         | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1130         | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | R         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1130         | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | X         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |  |
| S/P           | 1131         | Unobligated balance of appropriations permanently reduced (-)                           |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             | 1131         | 439000  | Reappropriations - Transfers-Out  | E          | C             | D          |            |           |            | D       |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1131         | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | B         |            | D       | F/P/T         |             |            | X      | OTR            | U                 | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1131         | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | D/P       |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1131         | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | D/P/R     |            | D       |               |             |            | X      | OTR            | U                 | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 1131         | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | X         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EG/ES                   | N                      | +     | -      |             |  |
| S/P           | 1132         | Appropriations temporarily reduced (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1132         | 438200  | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 1132         | 438200  | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EP/ER                   | N                      | +     | -      |             |  |
| S/P           | 1132         | 438700  | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  | E          | C             | D          |            |           |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 1133         | Unobligated balance of appropriations temporarily reduced (-)                           |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1133         | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable   | E          | C             | D          |            | P         |            | D       |               | F           |            | X      | OTR            | U                 | U                | X/N         | 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            | U                 | U                | X/N         | EP/ER                   | N                      | +     | -      |             |  |
| S/P           | 1133         | 438800  | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances   | E          | C             | D          |            |           |            | D       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 1134         | Appropriations precluded from obligation (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1134         | 439500  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | E          | C             | D          |            | D/P/R     |            | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER          | N                      | +     | -      | 5           |  |
| S/P           | 1134         | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 1           |  |
| S/P           | 1134         | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG                      | N                      | -     | +      | 1           |  |
| S/P           | 1134         | 439730  | Appropriations Temporarily Precluded From Obligation  | E          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ES                      | N                      | +     | -      | 1           |  |
| S/P           | 1134         | 439730  | Appropriations Temporarily Precluded From Obligation  | B          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ES                      | N                      | -     | +      | 1           |  |
| S/P           | 1135         | Appropriations precluded from obligation (special or trust) (-)                         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1135         | 439401  | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | E          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | N           | ES/ET                   | N                      | +     | -      | 1           |  |
| S/P           | 1135         | 439401  | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | B          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | N           | ES/ET                   | N                      | -     | +      | 1           |  |
| S/P           | 1135         | 439500  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | E          | C             | D          |            | D/P/R     |            | D       |               |             |            |        |                | U                 | U                | X/N         | ES/ET/TR                | N                      | +     | -      | 5           |  |
| S/P           | 1135         | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1, 8        |  |
| S/P           | 1135         | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1, 8        |  |
| S/P           | 1136         | Appropriations applied to repay debt (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 1136         | 414600  | Actual Repayments of Debt, Current-Year Authority   | E          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S             | 1137         | Appropriations reduced by offsetting collections (collected) or offsetting receipts (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             | 1137         | 424000  | Appropriations Reduced by Offsetting Collections or Receipts - Collected  | E          | C             | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | N           | EG/EP/ES/ET             | N                      | +     | -      | 5           |  |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                    | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|-----------------------------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1138                        | Appropriations applied to liquidate contract authority (-)                                    |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1138                        | 413500  | Contract Authority Liquidated  | E          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1138                        | 413600  | Contract Authority To Be Liquidated by Trust Funds   | E          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      | 1           |
| S/P           | 1138                        | 413600  | Contract Authority To Be Liquidated by Trust Funds   | B          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ET                      | N                      | -     | +      | 1           |
| S/P           | 1138                        | 415400  | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred   | E          | D/C           | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1138                        | 415500  | Appropriation to Liquidate Contract Authority - Allocation - Transferred   | E          | D/C           | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1139                        | Appropriations substituted for borrowing authority (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1139                        | 414000  | Substitution of Borrowing Authority  | E          | C             | D          |            | P         |            | D       | F/P/T         |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1140                        | Capital transfer of appropriations to general fund (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1140                        | 415100  | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/ES                   | N                      | +     | -      |             |
| S/P           | 1141                        | Appropriations applied to liquidate contract authority withdrawn (-)                          |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1141                        | 413000  | Appropriation to Liquidate Contract Authority Withdrawn  | E          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | Anticipated appropriations: |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1150                        | Anticipated appropriation (+ or -)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1150                        | 412000  | Anticipated Indefinite Appropriations  | E          | D             | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ES/ET             | N                      | +     | -      | 2           |
| S             | 1151                        | Anticipated nonexpenditure transfers of appropriations (net) (+ or -)                         |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1151                        | 416000  | Anticipated Transfers - Current-Year Authority   | E          | D/C           | D          |            | P/X       |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1151                        | 416500  | Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year   | E          | D/C           | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1151                        | 418300  | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose   | E          | D/C           | D          |            | P/R       |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1152                        | Anticipated capital transfers and redemption of debt (appropriations) (-)                     |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1152                        | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority  | E          | C             | D          |            | P         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1153                        | Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1153                        | 405000  | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts   | E          | C             | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | N           | EG/EP/ES/ET             | N                      | +     | -      | 2           |
| S             | 1154                        | Anticipated appropriations precluded from obligation (-)                                      |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1154                        | 439502  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority   | E          | C             | D          |            | P/R       |            | D       |               |             |            |        |                | U                 |                  | X/N         | ES/ET/TR                | N                      | +     | -      | 2           |
| S             | 1154                        | 439702  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority | E          | C             | D          |            | P         |            | D       |               |             |            |        |                | U                 |                  | X/N         | ES/ET                   | N                      | +     | -      | 2           |
| S             | 1155                        | Anticipated indefinite appropriation permanently or temporarily reduced (-)                   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1155                        | 438600  | Anticipated Permanent Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1155                        | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 |                  | X/N         | ES/ET                   | N                      | +     | -      | 2           |
| S             | 1155                        | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | P         |            | D       |               |             |            | X      | SEQ            | U                 |                  | X/N         | EP/ER                   | N                      | +     | -      | 2           |
| S/P           | 1160                        | Appropriation, discretionary (total)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |                             | This line is calculated. Equals sum of lines 1100 through 1155.                               |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |                             | This line is calculated. Equals sum of lines 1100 through 1141.                               |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Advance appropriations:     |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1170                        | Advance appropriation   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1170                        | 411100  | Debt Liquidation Appropriations  | E          | D             | D          |            | D         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1170                        | 411500  | Loan Subsidy Appropriation   | E          | D             | D          |            | D         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1170                        | 411700  | Loan Administrative Expense Appropriation  | E          | D             | D          |            | D         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1170                        | 411900  | Other Appropriations Realized  | E          | D             | D          |            | D         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES       | N                      | +     | -      |             |
| S/P           | 1171                        | Advance appropriation (special or trust fund)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1171     | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts                              | E          | D             | D          |            | D         |            | D       |               |             |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1171     | 411400  | Appropriated Receipts Derived From Available Trust or Special Fund Receipts                                | E          | D/C           | D          |            | D         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1171     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | D         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1, 8        |
| S/P           | 1171     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | D         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1, 8        |
| S/P           |          | Nonexpenditure transfers:                                       |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1172  | Advance appropriations transferred to other accounts (-)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1172     | 417000  | Transfers - Current-Year Authority   | E          | C             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S/P           | 1172     | 417500  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                   | E          | C             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1172     | 419300  | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                   | E          | C             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           |          | 1173  | Advance appropriations transferred from other accounts   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1173     | 417000  | Transfers - Current-Year Authority   | E          | D             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S/P           | 1173     | 417500  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                   | E          | D             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1173     | 419300  | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                   | E          | D             | D          |            | D         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           |          | Adjustments:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1174  | Advance appropriations permanently reduced (-)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1174     | 439200  | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | D         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1174     | 439200  | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | D         |            | D       |               |             |            | X      | ATB/SEQ        | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           |          | 1175  | Advance appropriations temporarily reduced (-)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1175     | 438200  | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | D         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S             |          | Anticipated advanced appropriations:                            |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | 1176  | Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)                             |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1176     | 416000  | Anticipated Transfers - Current-Year Authority   | E          | D/C           | D          |            | D         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      | 2           |
| S/P           |          | 1180  | Advance appropriation, discretionary (total)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1170 through 1176. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          | This line is calculated. Equals sum of lines 1170 through 1175. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Mandatory:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1200  | Appropriation  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1200     | 411100  | Debt Liquidation Appropriations  | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1200     | 411200  | Liquidation of Deficiency - Appropriations   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1200     | 411500  | Loan Subsidy Appropriation   | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1200     | 411600  | Debt Forgiveness Appropriation   | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1200     | 411700  | Loan Administrative Expense Appropriation  | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1200     | 411800  | Reestimated Loan Subsidy Appropriation   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1200     | 411900  | Other Appropriations Realized  | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S             | 1200     | 411900  | Other Appropriations Realized  | E          | D/C           | D          |            | P         |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EG                      | N                      | +     | -      | 11          |
| S/P           | 1200     | 412200  | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      | 1           |
| S/P           | 1200     | 412200  | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | -     | +      | 1           |
| S/P           | 1200     | 412400  | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1200     | 412500  | Loan Modification Adjustment Transfer Appropriation  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1200     | 412500  | Loan Modification Adjustment Transfer Appropriation  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1200     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 1           |
| S/P           | 1200     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | -     | +      | 1           |
| S/P           | 1200     | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1200     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 1200     | 413800  | Appropriation to Liquidate Contract Authority  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1200     | 437000  | Offset to Appropriation Realized for Redemption of Treasury Securities                                     | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1200     | 439100  | Adjustments to Indefinite Appropriations   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 1200     | 439100  | Adjustments to Indefinite Appropriations   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-----------|------------------------|-------|--------|-------------|
| S/P           | 1201     | Appropriation (special or trust)                          |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           | 1201     | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts  | E          | D             | D          |            | P         |            | M       |               |             |            | X      | XXX            | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 411400  | Appropriated Receipts Derived From Available Trust or Special Fund Receipts  | E          | D/C           | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 412100  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation  | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 412300  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction   | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | ET        | N                      | +     | -      |             |
| S/P           | 1201     | 412400  | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation                                       | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1201     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | B          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET     | N                      | -     | +      | 1           |
| S             | 1201     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | E                 |                  | X/K/N       | ET        | N                      | +     | -      | 1           |
| S             | 1201     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | E                 |                  | X/K/N       | ET        | N                      | -     | +      | 1           |
| S/P           | 1201     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1201     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET     | N                      | -     | +      | 1           |
| S/P           | 1201     | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 413800  | Appropriation to Liquidate Contract Authority  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S/P           | 1201     | 413810  | Appropriation to Liquidate Contract Authority - FMSTF  | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ET        | N                      | +     | -      |             |
| S/P           | 1201     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | M       |               |             |            | X      | ATB/XXX        | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      | 1, 8        |
| S/P           | 1201     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | ATB/XXX        | U/E               | U                | X/K/N       | ES/ET     | N                      | -     | +      | 1, 8        |
| S/P           | 1201     | 439400  | Receipts Unavailable for Obligation Upon Collection  | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1201     | 439400  | Receipts Unavailable for Obligation Upon Collection  | B          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | -     | +      | 1           |
| S/P           | 1201     | 439440  | Appropriations Derived from Future Trust Fund Receipts   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ET        | N                      | +     | -      | 1           |
| S/P           | 1201     | 439440  | Appropriations Derived from Future Trust Fund Receipts   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ET        | N                      | -     | +      | 1           |
| S/P           | 1202     | Appropriation (previously unavailable)                    |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           | 1202     | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG        | N                      | +     | -      |             |
| S/P           | 1202     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EP/ER     | N                      | +     | -      | 1, 8        |
| S/P           | 1202     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EP/ER     | N                      | -     | +      | 1, 8        |
| S/P           | 1202     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | EP/ES     | N                      | +     | -      | 1           |
| S/P           | 1202     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | EP/ES     | N                      | -     | +      | 1           |
| S             | 1202     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | E                 |                  | K/N         | EG        | N                      | +     | -      | 1, 8        |
| S             | 1202     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | E                 |                  | K/N         | EG        | N                      | -     | +      | 1, 8        |
| S/P           | 1203     | Appropriation (previously unavailable) (special or trust) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           | 1203     | 411300  | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts  | E          | D             | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S/P           | 1203     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1203     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | B          | D             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET     | N                      | -     | +      | 1           |
| S             | 1203     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | C             | D          |            |           |            | M       |               | F           |            | X      | SEQ            | E                 |                  | X/K/N       | ET        | N                      | +     | -      | 1           |
| S             | 1203     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | M       |               | F           |            | X      | SEQ            | E                 |                  | X/K/N       | ET        | N                      | -     | +      | 1           |
| S/P           | 1203     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | E          | C             | D          |            |           |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/K/N       | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1203     | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/K/N       | ES/ET     | N                      | -     | +      | 1           |
| S/P           | 1203     | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U/E               | U                | X/K/N       | ET        | N                      | +     | -      |             |
| S/P           | 1203     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      |             |
| S/P           | 1203     | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET     | N                      | +     | -      |             |
| S             | 1203     | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | E                 |                  | X/K/N       | ET        | N                      | +     | -      | 17          |
| S/P           | 1203     | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/K/N       | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1203     | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year  | B          | D             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/K/N       | ES/ET     | N                      | -     | +      | 1           |
| S/P           | 1203     | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/N         | ES/ET     | N                      | +     | -      | 1           |
| S/P           | 1203     | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year   | B          | C             | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/N         | ES/ET     | N                      | -     | +      | 1           |
| S/P           | 1203     | 417300  | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year   | E          | D/C           | D          |            | P         |            | M       |               | F           |            | X      | SEQ            | U                 | U                | X/K/N       | ES/ET     | N                      | +     | -      |             |
| S/P           | 1203     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET     | N                      | +     | -      | 1, 8        |
| S/P           | 1203     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ES/ET     | N                      | -     | +      | 1, 8        |
| S/P           | 1203     | 439402  | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable   | E          | D             | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | N           | ES/ET     | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1206     | Reappropriation   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1206     | 415000  | Reappropriations - Transfers-In   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           |          | Nonexpenditure transfers:   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1220     | Appropriations transferred to other accounts (-)                                    |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1220     | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP/ES/ET                | N                      | +     | -      | 1           |
| S/P           | 1220     | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               | B          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP/ES/ET                | N                      | -     | +      | 1           |
| S/P           | 1220     | 416700  | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year                                     | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1220     | 416800  | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1220     | 417000  | Transfers - Current-Year Authority  | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1220     | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1           |
| S/P           | 1220     | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | B          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1           |
| S/P           | 1220     | 417300  | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year  | E          | C             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1220     | 417500  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1220     | 419300  | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | E          | C             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1221     | Appropriations transferred from other accounts                                      |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1221     | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP/ES/ET                | N                      | +     | -      | 1           |
| S/P           | 1221     | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                               | B          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP/ES/ET                | N                      | -     | +      | 1           |
| S/P           | 1221     | 416700  | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year                                     | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1221     | 416800  | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1221     | 417000  | Transfers - Current-Year Authority  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1221     | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 1           |
| S/P           | 1221     | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | B          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | -     | +      | 1           |
| S/P           | 1221     | 417300  | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1221     | 417500  | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1221     | 419300  | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | E          | D             | D          |            | P         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1222     | Exercised borrowing authority transferred from other accounts                       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1222     | 417400  | Transfers - Current-Year Borrowing Authority Converted to Cash  | E          | D             | D          |            | X         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EG/EP/ES                | N                      | +     | -      |             |
| S/P           |          | Adjustments:  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1230     | Appropriations and/or unobligated balance of appropriations permanently reduced (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1230     | 439000  | Reappropriations - Transfers-Out  | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1230     | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1230     | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | R         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1230     | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1230     | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | D/P/R     |            | M       |               |             |            | X      | OTR            | U                 | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1230     | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | B         |            | M       | F/P/T         |             |            | X      | OTR            | U                 | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1230     | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | D/P       |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1232     | Appropriations and/or unobligated balance of appropriations temporarily reduced (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1232     | 438200  | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1232     | 438200  | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           | 1232     | 438200  | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | EP/ES                   | N                      | +     | -      |             |
| S/P           | 1232     | 438300  | Temporary Reduction - Prior-Year Balances   | E          | C             | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1232     | 438700  | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                                      | E          | C             | D          |            |           |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1232     | 438800  | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                                       | E          | C             | D          |            |           |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |



USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1252     | Anticipated capital transfers and redemption of debt (appropriations) (-)      |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1252     | 404700   | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority  | E          | C             | D          |            | P         |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1252     | 404700   | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority  | E          | C             | D          |            | P         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1254     | 439502   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority   | E          | C             | D          |            | P/R       |            | M       |               |             |            |        |                | U                 |                  | X/N         | ES/ET/TR                | N                      | +     | -      | 2           |
| S             | 1254     | 439702   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority | E          | C             | D          |            | P         |            | M       |               |             |            |        |                | U                 |                  | X/N         | ES/ET                   | N                      | +     | -      | 2           |
| S             | 1255     | Anticipated indefinite appropriation permanently or temporarily reduced (-)    |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1255     | 438600   | Anticipated Permanent Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ        | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1255     | 438900   | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ        | U                 |                  | X/N         | ES/ET                   | N                      | +     | -      | 2           |
| S             | 1255     | 438900   | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U                 |                  | X/N         | EP                      | N                      | +     | -      | 2           |
| S/P           | 1260     | Appropriation, mandatory (total)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1200 through 1255.                |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          | This line is calculated. Equals sum of lines 1200 through 1240.                |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Advance appropriations:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1270     | Advance appropriation  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1270     | 411100   | Debt Liquidation Appropriations  | E          | D             | D          |            | D         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1270     | 411500   | Loan Subsidy Appropriation   | E          | D             | D          |            | D         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1270     | 411700   | Loan Administrative Expense Appropriation  | E          | D             | D          |            | D         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1270     | 411900   | Other Appropriations Realized  | E          | D             | D          |            | D         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER          | N                      | +     | -      |             |
| S/P           | 1271     | Advance appropriation (special or trust fund)                                  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1271     | 411300   | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts  | E          | D             | D          |            | D         |            | M       |               |             |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1271     | 411400   | Appropriated Receipts Derived From Available Trust or Special Fund Receipts  | E          | D/C           | D          |            | D         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1271     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation   | E          | D/C           | D          |            | D         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1, 8        |
| S/P           | 1271     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation   | B          | D/C           | D          |            | D         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1, 8        |
| S/P           |          | Nonexpenditure transfers:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1272     | Advance appropriations transferred to other accounts (-)                       |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1272     | 417000   | Transfers - Current-Year Authority   | E          | C             | D          |            | D         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S/P           | 1273     | Advance appropriations transferred from other accounts                         |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1273     | 417000   | Transfers - Current-Year Authority   | E          | D             | D          |            | D         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      |             |
| S/P           |          | Adjustments:   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1274     | Advance appropriations permanently reduced (-)                                 |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1274     | 439200   | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | D         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1274     | 439200   | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | D         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1275     | Advance appropriations temporarily reduced (-)                                 |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1275     | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | D         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S             |          | Anticipated advanced appropriations:   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1276     | Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1276     | 416000   | Anticipated Transfers - Current-Year Authority   | E          | D/C           | D          |            | D         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      | 2           |
| S/P           | 1280     | Advance appropriation, mandatory (total)                                       |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1270 through 1276.                |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| P             |          | This line is calculated. Equals sum of lines 1270 through 1275. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Borrowing authority:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Discretionary:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1300     | Borrowing authority   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1300     | 414100  | Current-Year Indefinite Borrowing Authority  | E          | D             | D          |            |           |            | D       | P/T           |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1300     | 414120  | Current-Year Definite Borrowing Authority  | E          | D             | D          |            |           |            | D       | P/T           |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1300     | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | E          | C             | D          |            |           |            | D       | P/T           |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           |          | Adjustments:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1320  | Borrowing authority permanently reduced (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1320     | 439200  | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | B         |            | D       | F/P/T         |             |            | X      | OTR            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             |          | Anticipated borrowing authority:                                |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | 1330  | Anticipated reductions to current fiscal year borrowing authority (-)                            |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1330     | 404400  | Anticipated Reductions to Borrowing Authority  | E          | C             | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S/P           |          | 1340  | Borrowing authority, discretionary (total)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1300 through 1330. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          | This line is calculated. Equals sum of lines 1300 through 1320. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Mandatory:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1400  | Borrowing authority  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1400     | 412300  | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E          | D             | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES                      | N                      | +     | -      |             |
| S/P           | 1400     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable                                    | E          | D             | D          |            | B         |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1           |
| S/P           | 1400     | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable                                    | B          | D             | D          |            | B         |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1           |
| S/P           | 1400     | 412800  | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                  | E          | D             | D          |            | B         |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1400     | 414100  | Current-Year Indefinite Borrowing Authority  | E          | D             | D          |            |           |            | M       | F/P/T         |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1400     | 414100  | Current-Year Indefinite Borrowing Authority  | E          | D             | D          |            |           |            | M       | F/P/T         |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1400     | 414120  | Current-Year Definite Borrowing Authority  | E          | D             | D          |            |           |            | M       | F/P/T         |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1400     | 414120  | Current-Year Definite Borrowing Authority  | E          | D             | D          |            |           |            | M       | F/P/T         |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1400     | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | E          | C             | D          |            |           |            | M       | F/P/T         |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1400     | 414300  | Current-Year Decreases to Indefinite Borrowing Authority   | E          | C             | D          |            |           |            | M       | F/P/T         |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1400     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                       | E          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EP/ER/ES/ET             | N                      | +     | -      | 1, 8        |
| S/P           | 1400     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation                                       | B          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EP/ER/ES/ET             | N                      | -     | +      | 1, 8        |
| S/P           |          | Nonexpenditure transfers:                                       |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1410  | Exercised borrowing authority transferred to other accounts (-)                                  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1410     | 417400  | Transfers - Current-Year Borrowing Authority Converted to Cash                                   | E          | C             | D          |            | X         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           |          | Adjustments:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | 1420  | Borrowing authority permanently reduced (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1420     | 439200  | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | B         |            | M       | F/P/T         |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1420     | 439200  | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | B         |            | M       | F/P/T         |             |            | X      | OTR            | U                 | U                | X/N         | EP/ER/ET                | N                      | +     | -      |             |
| S/P           |          | 1421  | Borrowing authority temporarily reduced (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1421     | 438200  | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | B         |            | M       | F/P/T         |             |            | X      | SEQ            | U                 | U                | X/N         | EP/ER/ES/ET             | N                      | +     | -      |             |
| S/P           |          | 1422  | Borrowing authority applied to repay debt (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1422     | 412900  | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                 | E          | C             | D          |            | B         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1422     | 414200  | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority               | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                         | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------------------------------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1422                             | 414200  | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority  | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1422                             | 414600  | Actual Repayments of Debt, Current-Year Authority   | E          | C             | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EP/ET                   | N                      | +     | -      |             |
| S/P           | 1422                             | 414600  | Actual Repayments of Debt, Current-Year Authority   | E          | C             | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D                      | +     | -      |             |
| S/P           | 1422                             | 415900  | Repayment of Repayable Advances - Current-Year Authority  | E          | C             | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 1423                             | Borrowing authority precluded from obligation (limitation on obligations) (-)               |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1423                             | 439500  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | E          | C             | D          |            | B         |            | M       |               |             |            |        |                | U                 | U                | N           | EP                      | N                      | +     | -      | 5           |
| S/P           | 1423                             | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      | 1, 8        |
| S/P           | 1423                             | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | -     | +      | 1, 8        |
| S/P           | 1424                             | Capital transfers of borrowing authority to general fund (-)                                |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1424                             | 414201  | Modification Adjustment Transfer of Borrowing Authority Converted to Cash   | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S             | Anticipated borrowing authority: |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1430                             | Anticipated reductions to current fiscal year borrowing authority (-)                       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1430                             | 404400  | Anticipated Reductions to Borrowing Authority   | E          | C             | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1430                             | 404400  | Anticipated Reductions to Borrowing Authority   | E          | C             | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1430                             | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   | E          | C             | D          |            | B         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EP                      | N                      | +     | -      | 2           |
| S             | 1430                             | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority   | E          | C             | D          |            | B         |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1431                             | Anticipated nonexpenditure transfers of exercised borrowing authority (-)                   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1431                             | 416000  | Anticipated Transfers - Current-Year Authority  | E          | C             | D          |            | X         |            | M       |               |             |            |        |                | U                 |                  | N           | EP                      | N                      | +     | -      | 2           |
| S             | 1432                             | Anticipated borrowing authority precluded from obligation (-)                               |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1440                             | Borrowing authority, mandatory (total)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |                                  | This line is calculated. Equals the sum of lines 1400 through 1432.                         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |                                  | This line is calculated. Equals the sum of lines 1400 through 1424.                         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Contract authority:              |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Discretionary:                   |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1500                             | Contract authority  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1500                             | 413100  | Current-Year Indefinite Contract Authority  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | EG/EP/ER/ET             | N                      | +     | -      |             |
| S/P           | 1500                             | 413120  | Current-Year Definite Contract Authority  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | EG/EP/ER/ET             | N                      | +     | -      |             |
| S/P           | 1500                             | 413300  | Decreases to Indefinite Contract Authority  | E          | C             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER/ET             | N                      | +     | -      |             |
| S/P           | Nonexpenditure transfers:        |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1510                             | Contract authority transferred to other accounts (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1510                             | 413700  | Transfers of Contract Authority - Allocation  | E          | C             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      | 1           |
| S/P           | 1510                             | 413700  | Transfers of Contract Authority - Allocation  | B          | C             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | -     | +      | 1           |
| S/P           | 1511                             | Contract authority transferred from other accounts  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1511                             | 413700  | Transfers of Contract Authority - Allocation  | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      | 1           |
| S/P           | 1511                             | 413700  | Transfers of Contract Authority - Allocation  | B          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | -     | +      | 1           |
| S/P           | Adjustments:                     |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1520                             | Contract authority and/or unobligated balance of contract authority permanently reduced (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1520                             | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | C         |            | D       |               |             |            | X      | ATB/OTR        | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1520                             | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | C         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 1520                             | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | C         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EG/EP/ER/ET             | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type      | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|----------------|------------------------|-------|--------|-------------|
| S/P           | 1522     | Contract authority precluded from obligation (limitation on obligations) (-)                |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1522     | 439500  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | E          | C             | D          |            | C         |            | D       |               |             |            |        |                | U                 | U                | X/N         | EG/EP/ER/ET    | N                      | +     | -      | 5           |
| S/P           | 1522     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | C         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ET             | N                      | +     | -      | 1, 8        |
| S/P           | 1522     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | C         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ET             | N                      | -     | +      | 1, 8        |
| S             |          | Anticipated contract authority:   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S             | 1530     | Anticipated nonexpenditure transfers of contract authority (net) (+ or -)                   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S             | 1530     | 416000  | Anticipated Transfers - Current-Year Authority  | E          | D/C           | D          |            | C         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ER/ET    | N                      | +     | -      | 2           |
| S             | 1531     | Anticipated adjustments to current year contract authority (+ or -)                         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S             | 1531     | 403400  | Anticipated Adjustments to Contract Authority   | E          | D/C           | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ER/ET    | N                      | +     | -      | 2           |
| S             |          | 1532  | Anticipated contract authority precluded from obligation (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1540     | Contract authority, discretionary (total)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1500 through 1532.                             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| P             |          | This line is calculated. Equals sum of lines 1500 through 1522.                             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           |          | Mandatory:  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1600     | Contract authority  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1600     | 413100  | Current-Year Indefinite Contract Authority  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EG/EP/ER/ES/ET | N                      | +     | -      |             |
| S/P           | 1600     | 413120  | Current-Year Definite Contract Authority  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EG/EP/ER/ES/ET | N                      | +     | -      |             |
| S/P           | 1600     | 413300  | Decreases to Indefinite Contract Authority  | E          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER/ET    | N                      | +     | -      |             |
| S/P           | 1603     | Contract authority (previously unavailable)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1603     | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      | E          | D             | D          |            | C         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ET             | N                      | +     | -      |             |
| S/P           | 1603     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | C         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES/ET          | N                      | +     | -      | 1, 8        |
| S/P           | 1603     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | C         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES/ET          | N                      | -     | +      | 1, 8        |
| S/P           |          | Nonexpenditure transfers:   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1610     | Contract authority transferred to other accounts (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1610     | 413700  | Transfers of Contract Authority - Allocation  | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | ET             | N                      | +     | -      | 1           |
| S/P           | 1610     | 413700  | Transfers of Contract Authority - Allocation  | B          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | ET             | N                      | -     | +      | 1           |
| S/P           | 1610     | 415300  | Transfers of Contract Authority - Non-Allocation  | E          | C             | D          |            |           |            | M       |               | F           | NEW        | X      |                | U                 | U                | X/N         | ET             | N                      | +     | -      | 1           |
| S/P           | 1610     | 415300  | Transfers of Contract Authority - Non-Allocation  | B          | C             | D          |            |           |            | M       |               | F           | NEW        | X      |                | U                 | U                | X/N         | ET             | N                      | -     | +      | 1           |
| S/P           | 1611     | Contract authority transferred from other accounts  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1611     | 413700  | Transfers of Contract Authority - Allocation  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | ET             | N                      | +     | -      | 1           |
| S/P           | 1611     | 413700  | Transfers of Contract Authority - Allocation  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | ET             | N                      | -     | +      | 1           |
| S/P           | 1611     | 415300  | Transfers of Contract Authority - Non-Allocation  | E          | D             | D          |            |           |            | M       |               | F           | NEW        | X      |                | U                 | U                | X/N         | ET             | N                      | +     | -      | 1           |
| S/P           | 1611     | 415300  | Transfers of Contract Authority - Non-Allocation  | B          | D             | D          |            |           |            | M       |               | F           | NEW        | X      |                | U                 | U                | X/N         | ET             | N                      | -     | +      | 1           |
| S/P           |          | Adjustments:  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1620     | Contract authority and/or unobligated balance of contract authority permanently reduced (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1620     | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | C         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | EG/EP/ER/ES/ET | N                      | +     | -      |             |
| S/P           | 1620     | 439200  | Permanent Reduction - New Budget Authority  | E          | C             | D          |            | C         |            | M       |               |             |            | X      | ATB            | U                 | U                | X/N         | ET             | N                      | +     | -      |             |
| S/P           | 1620     | 439300  | Permanent Reduction - Prior-Year Balances   | E          | C             | D          |            | C         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | EG/EP/ER/ET    | N                      | +     | -      |             |
| S/P           | 1621     | Contract authority temporarily reduced (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |
| S/P           | 1621     | 438200  | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | C         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES/ET          | N                      | +     | -      |             |
| S/P           | 1622     | Contract authority precluded from obligation (limitation on obligations) (-)                |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type   | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------|------------------------|-------|--------|-------------|
| S/P           | 1622     | 439500      | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | E          | C             | D          |            | C         |            | M       |               |             |            |        |                | U                 | U                | X/N         | EG/EP/ER/ET | N                      | +     | -      | 5           |
| S/P           | 1622     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | C         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ET          | N                      | +     | -      | 1, 8        |
| S/P           | 1622     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | C         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ET          | N                      | -     | +      | 1, 8        |

|   |                                 |
|---|---------------------------------|
| S | Anticipated contract authority: |
|---|---------------------------------|

|   |      |   |  |   |     |   |  |   |  |   |  |  |  |  |  |   |  |     |             |   |   |   |   |
|---|------|---|--|---|-----|---|--|---|--|---|--|--|--|--|--|---|--|-----|-------------|---|---|---|---|
| S | 1630 | Anticipated nonexpenditure transfers of contract authority (net) (+ or -) |  |   |     |   |  |   |  |   |  |  |  |  |  |   |  |     |             |   |   |   |   |
| S | 1630 | 416000  | Anticipated Transfers - Current-Year Authority | E | D/C | D |  | C |  | M |  |  |  |  |  | U |  | X/N | EG/EP/ER/ET | N | + | - | 2 |

|   |      |   |   |   |     |   |  |  |  |   |  |  |  |  |  |   |  |     |             |   |   |   |   |
|---|------|---|---|---|-----|---|--|--|--|---|--|--|--|--|--|---|--|-----|-------------|---|---|---|---|
| S | 1631 | Anticipated adjustments to current year contract authority (+ or -) |   |   |     |   |  |  |  |   |  |  |  |  |  |   |  |     |             |   |   |   |   |
| S | 1631 | 403400  | Anticipated Adjustments to Contract Authority | E | D/C | D |  |  |  | M |  |  |  |  |  | U |  | X/N | EG/EP/ER/ET | N | + | - | 2 |

|   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S | 1632 | Anticipated contract authority precluded from obligation (-) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|     |      |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S/P | 1640 | Contract authority, mandatory (total)                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S   |      | This line is calculated. Equals sum of lines 1600 through 1632. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| P   |      | This line is calculated. Equals sum of lines 1600 through 1622. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|     |   |
|-----|---|
| S/P | Spending authority from offsetting collections: |
|-----|---|

|     |                |
|-----|----------------|
| S/P | Discretionary: |
|-----|----------------|

|     |      |           |  |   |     |   |  |  |  |   |  |       |  |   |  |     |   |       |                         |   |   |   |      |
|-----|------|-----------|--|---|-----|---|--|--|--|---|--|-------|--|---|--|-----|---|-------|-------------------------|---|---|---|------|
| S/P | 1700 | Collected |  |   |     |   |  |  |  |   |  |       |  |   |  |     |   |       |                         |   |   |   |      |
| S/P | 1700 | 421200    | Liquidation of Deficiency - Offsetting Collections                           | E | D   | D |  |  |  | D |  | E/F/N |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 422200    | Unfilled Customer Orders With Advance  | E | D/C | R |  |  |  | D |  | E/F/N |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1, 7 |
| S/P | 1700 | 422200    | Unfilled Customer Orders With Advance  | B | D/C | R |  |  |  | D |  | E/F/N |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1, 7 |
| S/P | 1700 | 423110    | Unfilled Customer Orders With Advance - Transferred - With Offset            | E | D   | R |  |  |  | D |  | F     |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |      |
| S/P | 1700 | 425200    | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources | E | D   | R |  |  |  | D |  | E/F   |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |      |
| S/P | 1700 | 425300    | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid              | E | D   | R |  |  |  | D |  | E/F/N |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |      |
| S/P | 1700 | 425400    | Reimbursements Earned - Collected From Non-Federal Sources                   | E | D   | R |  |  |  | D |  | N     |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |      |
| S/P | 1700 | 425500    | Expenditure Transfers From Trust Funds - Collected                           | E | D   | D |  |  |  | D |  | F     |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |      |
| S/P | 1700 | 426000    | Actual Collections of Governmental-Type Fees                                 | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426100    | Actual Collections of Business-Type Fees                                     | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426100    | Actual Collections of Business-Type Fees                                     | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | ES/ET                   | N | + | - | 6    |
| S/P | 1700 | 426200    | Actual Collections of Loan Principal   | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426300    | Actual Collections of Loan Interest  | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426400    | Actual Collections of Rent   | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426500    | Actual Collections From Sale of Foreclosed Property                          | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426600    | Other Actual Business-Type Collections From Non-Federal Sources              | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426600    | Other Actual Business-Type Collections From Non-Federal Sources              | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | ES/ET                   | N | + | - | 6    |
| S/P | 1700 | 426700    | Other Actual Governmental-Type Collections From Non-Federal Sources          | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 426900    | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees | E | D   | R |  |  |  | D |  | N     |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |      |
| S/P | 1700 | 426900    | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees | E | D   | D |  |  |  | D |  | N     |  | X |  | U/E | U | X/K/N | EG                      | N | + | - |      |
| S/P | 1700 | 427100    | Actual Program Fund Subsidy Collected  | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 427300    | Interest Collected From Treasury   | E | D/C | D |  |  |  | D |  |       |  | X |  | U   | U | X/N   | EG/EP/ER/TR             | N | + | - |      |
| S/P | 1700 | 427500    | Actual Collections From Liquidating Fund                                     | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 427600    | Actual Collections From Financing Fund                                       | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 427700    | Other Actual Collections - Federal/Non-Federal Exception Sources             | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/TR       | N | + | - |      |
| S/P | 1700 | 427700    | Other Actual Collections - Federal/Non-Federal Exception Sources             | E | D   | D |  |  |  | D |  |       |  | X |  | U/E | U | X/K/N | ES/ET                   | N | + | - | 6    |
| S/P | 1700 | 429000    | Amortization of Investments in U.S. Treasury Zero Coupon Bonds               | E | D/C | D |  |  |  | D |  |       |  | X |  | U   | U | X/N   | EC/EG/EM/EP/ER/TR       | N | + | - |      |

|     |      |  |   |   |     |   |  |  |  |   |  |     |  |   |  |     |   |       |                         |   |   |   |      |
|-----|------|--|---|---|-----|---|--|--|--|---|--|-----|--|---|--|-----|---|-------|-------------------------|---|---|---|------|
| S/P | 1701 | Change in uncollected payments, Federal sources (+ or -) |   |   |     |   |  |  |  |   |  |     |  |   |  |     |   |       |                         |   |   |   |      |
| S/P | 1701 | 422100   | Unfilled Customer Orders Without Advance            | E | D/C | R |  |  |  | D |  | E/F |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1, 7 |
| S/P | 1701 | 422100   | Unfilled Customer Orders Without Advance            | B | D/C | R |  |  |  | D |  | E/F |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1, 7 |
| S/P | 1701 | 422500   | Expenditure Transfers From Trust Funds - Receivable | E | D   | D |  |  |  | D |  | F   |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1    |
| S/P | 1701 | 422500   | Expenditure Transfers From Trust Funds - Receivable | B | D   | D |  |  |  | D |  | F   |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1    |
| S/P | 1701 | 425100   | Reimbursements Earned - Receivable                  | E | D/C | R |  |  |  | D |  | E/F |  | X |  | U/E | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1, 7 |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                  | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |  |  |
|---------------|---------------------------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|--|--|
| S/P           | 1701                      | 425100   | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |  |  |
| S/P           | 1701                      | 428300   | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | +     | -      | 1           |  |  |
| S/P           | 1701                      | 428300   | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | -     | +      | 1           |  |  |
| S/P           | 1701                      | 428500   | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |  |  |
| S/P           | 1701                      | 428500   | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |  |  |
| S/P           | 1701                      | 428600   | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |  |  |
| S/P           | 1701                      | 428600   | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |  |  |
| S/P           | 1701                      | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |  |  |
| S/P           | 1701                      | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |  |  |
| S/P           | 1701                      | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 1, 6        |  |  |
| S/P           | 1701                      | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | -     | +      | 1, 6        |  |  |
| S/P           | 1701                      | 428700   | Other Federal Receivables   | E          | D             | R          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      | 1           |  |  |
| S/P           | 1701                      | 428700   | Other Federal Receivables   | B          | D             | R          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      | 1           |  |  |
| S/P           | 1702                      | Offsetting collections (previously unavailable)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |  |
| S/P           | 1702                      | 412100   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation         | E          | D             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1702                      | 412300   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  | E          | D             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1702                      | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D             | D/R        |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S             | 1702                      | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D             | D/R        |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U/E               | U                | X/K/N       | EG/EP/ER                | N                      | -     | +      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB            | U/E               | U                | X/K/N       | TR                      | N                      | +     | -      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB            | U/E               | U                | X/K/N       | TR                      | N                      | -     | +      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U                 | U                | N           | EG                      | N                      | +     | -      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U                 | U                | N           | EG                      | N                      | -     | +      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ            | U                 | U                | N           | ET                      | N                      | +     | -      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ            | U                 | U                | N           | ET                      | N                      | -     | +      | 1, 8        |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | N           | ER                      | N                      | +     | -      | 1           |  |  |
| S/P           | 1702                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | N           | ER                      | N                      | -     | +      | 1           |  |  |
| S/P           | 1702                      | 439402   | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable                        | E          | D             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |  |  |
| S/P           | Nonexpenditure transfers: |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |  |
| S/P           | 1710                      | Spending authority from offsetting collections transferred to other accounts (-)       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |  |
| S/P           | 1710                      | 417000   | Transfers - Current-Year Authority  | E          | C             | D/R        |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1710                      | 417500   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                          | E          | C             | D/R        |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1710                      | 419300   | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E          | C             | D          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1710                      | 423100   | Unfilled Customer Orders With Advance - Transferred - No Offset                                   | E          | C             | R          |            | S         |            | D       |               | F           | NEW        | X      |                | U/E               | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1711                      | Spending authority from offsetting collections transferred from other accounts         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |  |
| S/P           | 1711                      | 417000   | Transfers - Current-Year Authority  | E          | D             | D/R        |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1711                      | 417100   | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year                         | E          | D             | D          |            | S         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG                      | N                      | +     | -      | 1           |  |  |
| S/P           | 1711                      | 417100   | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year                         | B          | D             | D          |            | S         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG                      | N                      | -     | +      | 1           |  |  |
| S/P           | 1711                      | 417300   | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year                        | E          | D             | D          |            | S         |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG                      | N                      | +     | -      |             |  |  |
| S/P           | 1711                      | 417500   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                          | E          | D             | D/R        |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1711                      | 419300   | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E          | D             | D          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1711                      | 423100   | Unfilled Customer Orders With Advance - Transferred - No Offset                                   | E          | D             | R          |            | S         |            | D       |               | F           | NEW        | X      |                | U/E               | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | Adjustments:              |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |  |
| S/P           | 1720                      | Capital transfer of spending authority from offsetting collections to general fund (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |  |
| S/P           | 1720                      | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority       | E          | C             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |  |
| S/P           | 1720                      | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority       | E          | C             | R          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | N                      | +     | -      |             |  |  |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1721     | Spending authority from offsetting collections permanently reduced (-)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1721     | 439200   | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1722     | Unobligated balance of spending authority from offsetting collections permanently reduced (-)                        |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1722     | 439300   | Permanent Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1722     | 439300   | Permanent Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1722     | 439300   | Permanent Reduction - Prior-Year Balances  | E          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | N           | EG/ER                   | N                      | +     | -      |             |
| S/P           | 1723     | New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)             |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1723     | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1723     | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1723     | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | D       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 1723     | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | D       |               |             |            | X      | ATB            | U                 | U                | X/N         | TR                      | N                      | +     | -      |             |
| S/P           | 1723     | 438300   | Temporary Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1723     | 438300   | Temporary Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | N           | EG                      | N                      | +     | -      |             |
| S/P           | 1723     | 438300   | Temporary Reduction - Prior-Year Balances  | E          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR            | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 1724     | Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)             |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1724     | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | E          | C             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      | 1           |
| S/P           | 1724     | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable  | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | -     | +      | 1           |
| S/P           | 1724     | 439500   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority             | E          | C             | D          |            | S         |            | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 5           |
| S/P           | 1724     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | E          | C             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      | 1           |
| S/P           | 1724     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | -     | +      | 1           |
| S/P           | 1724     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | E          | C             | R          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1           |
| S/P           | 1724     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | B          | C             | R          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1           |
| S             | 1724     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | E          | C             | D          |            | S         |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EG                      | N                      | +     | -      | 1           |
| S             | 1724     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                                     | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EG                      | N                      | -     | +      | 1           |
| S/P           | 1725     | Spending authority from offsetting collections applied to repay debt (-)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1725     | 414600   | Actual Repayments of Debt, Current-Year Authority  | E          | C             | D/R        |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1726     | Spending authority from offsetting collections applied to liquidate contract authority (-)                           |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1726     | 413500   | Contract Authority Liquidated  | E          | C             | D          |            | S         |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1727     | Spending authority from offsetting collections substituted for borrowing authority (-)                               |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1727     | 414000   | Substitution of Borrowing Authority  | E          | C             | D/R        |            | S         |            | D       | F/P/T         |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             |          | Anticipated spending authority from offsetting collections:  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1740     | Anticipated collections, reimbursements, and other income  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1740     | 406000   | Anticipated Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | D       |               | N           |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1740     | 407000   | Anticipated Collections From Federal Sources   | E          | D             | D          |            |           |            | D       |               | E/F         |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1740     | 421000   | Anticipated Reimbursements   | E          | D/C           | R          |            |           |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1740     | 421500   | Anticipated Expenditure Transfers from Trust Funds   | E          | D             | D          |            |           |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1741     | Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)                |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1741     | 416000   | Anticipated Transfers - Current-Year Authority   | E          | D/C           | D/R        |            | S         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1741     | 418300   | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                         | E          | D/C           | D          |            | S         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1742     | Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)            |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1742     | 404700   | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority                    | E          | C             | D/R        |            | S         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1743     | Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1743     | 439502   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority | E          | C             | D          |            | S         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ER                | N                      | +     | -      | 2           |
| S             | 1743     | 439801   | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation                                   | E          | C             | D/R        |            | S         |            | D       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ER                | N                      | +     | -      | 2           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 1744     | Anticipated spending authority from offsetting collections permanently or temporarily reduced (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1744     | 438600  | Anticipated Permanent Reduction - Indefinite New Budget Authority                         | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR            | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1744     | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority                         | E          | C             | D          |            | S         |            | D       |               |             |            | X      | ATB/OTR/SEQ    | U                 |                  | X/N         | EG                      | N                      | +     | -      | 2           |
| S             | 1744     | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority                         | E          | C             | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        | U                 |                  | X/N         | EP/ER                   | N                      | +     | -      | 2           |
| S             | 1744     | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority                         | E          | C             | D          |            | S         |            | D       |               |             |            | X      | SEQ            | U                 |                  | X/N         | ET                      | N                      | +     | -      | 2           |
| S             | 1744     | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority                         | E          | C             | D          |            | S         |            | D       |               |             |            | X      | ATB            | U                 |                  | X/N         | TR                      | N                      | +     | -      | 2           |
| S/P           | 1750     | Spending authority from offsetting collections, discretionary (total)                             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 1700 through 1744.                                   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          | This line is calculated. Equals sum of lines 1700 through 1727.                                   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Mandatory:  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1800     | Collected   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1800     | 421200  | Liquidation of Deficiency - Offsetting Collections  | E          | D             | D          |            |           |            | M       |               | F/N         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 422200  | Unfilled Customer Orders With Advance   | E          | D/C           | R          |            |           |            | M       |               | E/F/N       |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1,7         |
| S/P           | 1800     | 422200  | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           |            | M       |               | E/F/N       |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1,7         |
| S/P           | 1800     | 423110  | Unfilled Customer Orders With Advance - Transferred - With Offset                         | E          | D             | R          |            |           |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1800     | 425200  | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources              | E          | D             | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1800     | 425300  | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                           | E          | D             | R          |            |           |            | M       |               | E/F/N       |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1800     | 425400  | Reimbursements Earned - Collected From Non-Federal Sources                                | E          | D             | R          |            |           |            | M       |               | N           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1800     | 425500  | Expenditure Transfers from Trust Funds - Collected  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1800     | 426000  | Actual Collections of Governmental-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1800     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 6           |
| S/P           | 1800     | 426200  | Actual Collections of Loan Principal  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 426200  | Actual Collections of Loan Principal  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426200  | Actual Collections of Loan Principal  | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1800     | 426300  | Actual Collections of Loan Interest   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 426300  | Actual Collections of Loan Interest   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426300  | Actual Collections of Loan Interest   | E          | D/C           | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1800     | 426400  | Actual Collections of Rent  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 426400  | Actual Collections of Rent  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426500  | Actual Collections From Sale of Foreclosed Property                                       | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 426500  | Actual Collections From Sale of Foreclosed Property                                       | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426500  | Actual Collections From Sale of Foreclosed Property                                       | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      |             |
| S/P           | 1800     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources                           | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources                           | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources                           | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 6           |
| S/P           | 1800     | 426700  | Other Actual Governmental-Type Collections From Non-Federal Sources                       | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 426800  | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)               | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 1800     | 427000  | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services | E          | D             | D          |            |           |            | M       |               | N           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1800     | 427100  | Actual Program Fund Subsidy Collected   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 427100  | Actual Program Fund Subsidy Collected   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 427300  | Interest Collected From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1800     | 427300  | Interest Collected From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 427500  | Actual Collections From Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 427500  | Actual Collections From Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 427600  | Actual Collections From Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 427600  | Actual Collections From Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 427700  | Other Actual Collections - Federal/Non-Federal Exception Sources                          | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1800     | 427700  | Other Actual Collections - Federal/Non-Federal Exception Sources                          | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1800     | 427700  | Other Actual Collections - Federal/Non-Federal Exception Sources                          | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 6           |
| S/P           | 1800     | 429000  | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                            | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 1801     | Change in uncollected payments, Federal sources (+ or -)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                  | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|---------------------------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1801                      | 422100   | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 1801                      | 422100   | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 1801                      | 422100   | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 1, 7        |
| S/P           | 1801                      | 422100   | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 1, 7        |
| S/P           | 1801                      | 422300   | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 7        |
| S/P           | 1801                      | 422300   | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 1801                      | 422300   | Uncollected Subsidy from Program Account  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | +     | -      | 1           |
| S/P           | 1801                      | 422300   | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      | 1           |
| S/P           | 1801                      | 422500   | Expenditure Transfers From Trust Funds - Receivable   | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 1801                      | 422500   | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 1801                      | 425100   | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 1801                      | 425100   | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 1801                      | 425100   | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 1, 7        |
| S/P           | 1801                      | 425100   | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 1, 7        |
| S/P           | 1801                      | 428300   | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | +     | -      | 1           |
| S/P           | 1801                      | 428300   | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | -     | +      | 1           |
| S/P           | 1801                      | 428300   | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 1801                      | 428300   | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 1801                      | 428500   | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 1801                      | 428500   | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 1801                      | 428500   | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 1801                      | 428500   | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 1801                      | 428600   | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 1801                      | 428600   | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 1801                      | 428600   | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 1801                      | 428600   | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 1, 6        |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | ES/ET                   | N                      | -     | +      | 1, 6        |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      | 1           |
| S/P           | 1801                      | 428700   | Other Federal Receivables   | B          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      | 1           |
| S/P           | 1802                      | Offsetting collections (previously unavailable)                                  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1802                      | 412100   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation         | E          | D             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1802                      | 412300   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  | E          | D             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1802                      | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D             | D/R        |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ        | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | +     | -      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ        | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | -     | +      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ET                      | N                      | +     | -      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | ET                      | N                      | -     | +      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES                      | N                      | +     | -      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES                      | N                      | -     | +      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | +     | -      | 1, 8        |
| S/P           | 1802                      | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EG/EP/ER/TR             | N                      | -     | +      | 1, 8        |
| S/P           | 1802                      | 439402   | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable                        | E          | D             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | Nonexpenditure transfers: |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1810                      | Spending authority from offsetting collections transferred to other accounts (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1810                      | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year       | E          | C             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | +     | -      | 1           |
| S/P           | 1810                      | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year       | B          | C             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | -     | +      | 1           |
| S/P           | 1810                      | 416700   | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year             | E          | C             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.     | USSGL Acct.  | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|--------------|--|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1810         | 417000   | Transfers - Current-Year Authority   | E          | C             | D/R        |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1810         | 417200   | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                           | E          | C             | D          |            | S         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | EP                      | N                      | +     | -      | 1           |
| S/P           | 1810         | 417200   | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                           | B          | C             | D          |            | S         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | EP                      | N                      | -     | +      | 1           |
| S/P           | 1810         | 417300   | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year                       | E          | C             | D          |            | S         |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EP                      | N                      | +     | -      |             |
| S/P           | 1810         | 417500   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                         | E          | C             | D/R        |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1810         | 419300   | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                         | E          | C             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1810         | 423100   | Unfilled Customer Orders With Advance - Transferred - No Offset                                  | E          | C             | R          |            | S         |            | M       |               | F           | NEW        | X      |                | U/E               | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1811         | Spending authority from offsetting collections transferred from other accounts                           |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1811         | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year      | E          | D             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | +     | -      | 1           |
| S/P           | 1811         | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year      | B          | D             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | -     | +      | 1           |
| S/P           | 1811         | 416700   | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year            | E          | D             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           | 1811         | 417000   | Transfers - Current-Year Authority   | E          | D             | D/R        |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1811         | 417500   | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                         | E          | D             | D/R        |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1811         | 419300   | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                         | E          | D             | D          |            | S         |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1811         | 423100   | Unfilled Customer Orders With Advance - Transferred - No Offset                                  | E          | D             | R          |            | S         |            | M       |               | F           | NEW        | X      |                | U/E               | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | Adjustments: |  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1820         | Capital transfer of spending authority from offsetting collections to general fund (-)                   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1820         | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority      | E          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1820         | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority      | E          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1820         | 415100   | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority      | E          | C             | R          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | N                      | +     | -      |             |
| S/P           | 1821         | Spending authority from offsetting collections permanently reduced (-)                                   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1821         | 439200   | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1821         | 439200   | Permanent Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 1822         | Unobligated balance of spending authority from offsetting collections permanently reduced (-)            |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1822         | 439300   | Permanent Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1822         | 439300   | Permanent Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | OTR            | U                 | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1822         | 439300   | Permanent Reduction - Prior-Year Balances  | E          | C             | R          |            | S         |            | M       |               |             |            | X      | OTR            | U                 | U                | N           | EG                      | N                      | +     | -      |             |
| S/P           | 1823         | New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1823         | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1823         | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | ES/ET                   | N                      | +     | -      |             |
| S/P           | 1823         | 438200   | Temporary Reduction - New Budget Authority   | E          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1823         | 438300   | Temporary Reduction - Prior-Year Balances  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ        | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | +     | -      |             |
| S/P           | 1823         | 438300   | Temporary Reduction - Prior-Year Balances  | E          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 1824         | Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1824         | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable                                  | E          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      | 1           |
| S/P           | 1824         | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable                                  | B          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | -     | +      | 1           |
| S/P           | 1824         | 439500   | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority | E          | C             | D          |            | S         |            | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 5           |
| S/P           | 1824         | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                         | E          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      | 1           |
| S/P           | 1824         | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                         | B          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | -     | +      | 1           |
| S/P           | 1825         | Spending authority from offsetting collections applied to repay debt (-)                                 |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1825         | 414600   | Actual Repayments of Debt, Current-Year Authority  | E          | C             | D/R        |            | S         |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 1825         | 414600   | Actual Repayments of Debt, Current-Year Authority  | E          | C             | D/R        |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 1826         | Spending authority from offsetting collections applied to liquidate contract authority (-)               |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1826         | 413200   | Substition of Contract Authority   | E          | D/C           | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ER                      | N                      | +     | -      | 8           |
| S/P           | 1826         | 413500   | Contract Authority Liquidated  | E          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.  | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|---|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 1827  | Spending authority from offsetting collections substituted for borrowing authority (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1827  | 414000  | Substitution of Borrowing Authority  | E          | C             | D/R        |            | S         |            | M       | F/P/T         |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S             | Anticipated spending authority from offsetting collections: |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1840  | Anticipated collections, reimbursements, and other income   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1840  | 406000  | Anticipated Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               | N           |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1840  | 406000  | Anticipated Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               | N           |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1840  | 407000  | Anticipated Collections From Federal Sources   | E          | D             | D          |            |           |            | M       |               | E/F         |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1840  | 407000  | Anticipated Collections From Federal Sources   | E          | D             | D          |            |           |            | M       |               | E/F         |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1840  | 421000  | Anticipated Reimbursements   | E          | D/C           | R          |            |           |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1840  | 421100  | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority                        | E          | C             | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | ER                      | N                      | +     | -      | 2           |
| S             | 1840  | 421500  | Anticipated Expenditure Transfers from Trust Funds   | E          | D             | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1841  | Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1841  | 416000  | Anticipated Transfers - Current-Year Authority   | E          | D/C           | D          |            | S         |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1841  | 416000  | Anticipated Transfers - Current-Year Authority   | E          | D/C           | D/R        |            | S         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1841  | 418300  | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                         | E          | D/C           | D          |            | S         |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1841  | 418300  | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                         | E          | D/C           | D          |            | S         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1842  | Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1842  | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority                    | E          | C             | D          |            | S         |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 2           |
| S             | 1842  | 404700  | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority                    | E          | C             | D/R        |            | S         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1843  | Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1843  | 439502  | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority | E          | C             | D          |            | S         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ER                | N                      | +     | -      | 2           |
| S             | 1843  | 439801  | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation                                   | E          | C             | D/R        |            | S         |            | M       |               |             |            |        |                | U                 |                  | X/N         | EG/EP/ER                | N                      | +     | -      | 2           |
| S             | 1844  | Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1844  | 438600  | Anticipated Permanent Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | OTR            | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 2           |
| S             | 1844  | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ        | U                 |                  | X/N         | EG/EP/ER/TR             | N                      | +     | -      | 2           |
| S             | 1844  | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 |                  | N           | ES/ET                   | N                      | +     | -      | 2           |
| S             | 1844  | 438900  | Anticipated Temporary Reduction - Indefinite New Budget Authority  | E          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 |                  | N           | EG/EP/ER/TR             | N                      | +     | -      | 2           |
| S/P           | 1850  | Spending authority from offsetting collections, mandatory (total)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |   | This line is calculated. Equals sum of lines 1800 through 1844.   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |   | This line is calculated. Equals sum of lines 1800 through 1827.   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 1900  | Budget authority (total)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |   | This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1155, 1170 through 1176, 1200 through 1255, 1270 through 1276, 1300 through 1330, 1400 through 1432, 1500 through 1532, 1600 through 1632, 1700 through 1744, and 1800 through 1844]. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |   | This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, and 1800 through 1827]. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 1901  | Adjustment for new budget authority used to liquidate deficiencies (-)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |   | This line is not required to be supported by the USSGL at this time, but will be required in the future.  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1902  | Adjustment for total budgetary resources subject to obligation limitation (-)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 1902  | 439504  | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority                             | E          | C             | D/R        |            | C/P       |            | M       |               |             |            | X      |                | U                 |                  | X/N         | ER/ES/ET                | N                      | +     | -      | 5           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-----------|------------------------|-------|--------|-------------|
| S             | 1902     | 439504      | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority | E          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 |                  | X/N         | ER        | N                      | +     | -      | 5           |
| S             | 1902     | 439504      | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority | E          | C             | R          |            | S         |            | M       |               |             |            | X      |                | U                 |                  | X/N         | ER/ES/ET  | N                      | +     | -      | 5           |

|   |      |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S | 1910 | Total budgetary resources   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S |      | This line is calculated. Equals the sum of combined total of unobligated balances, budget authority [Lines 1000 through 1068, 1100 through 1155, 1170 through 1176, 1200 through 1255, 1270 through 1276, 1300 through 1330, 1400 through 1432, 1500 through 1532, 1600 through 1632, 1700 through 1744, 1800 through 1844 and 1902]. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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|---|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | 1930 | Total budgetary resources available   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| P |      | This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 (Lines 1000 through 1047, 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, 1800 through 1827, and 1901). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|   |                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|-------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | Memorandum (non-add) entries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|-------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

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|---|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | All accounts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

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|---|------|----------------------------------|--|---|-----|-----|--|--|-----|-----|--|--|--|-------|--|--|---|---|-------------------------|---|---|---|----|
| P | 1940 | Unobligated balance expiring (-) |  |   |     |     |  |  |     |     |  |  |  |       |  |  |   |   |                         |   |   |   |    |
| P | 1940 | 442000                           | Unapportioned Authority - Pending Rescission     | E | C   | D/R |  |  |     | D/M |  |  |  |       |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |    |
| P | 1940 | 443000                           | Unapportioned Authority - OMB Deferral           | E | C   | D/R |  |  |     | D/M |  |  |  |       |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |    |
| P | 1940 | 445000                           | Unapportioned - Unexpired Authority              | E | D/C | D/R |  |  |     | D/M |  |  |  | B/P/X |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 9  |
| P | 1940 | 451000                           | Apportionments                                   | E | D/C | D/R |  |  | A/S | D/M |  |  |  |       |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 15 |
| P | 1940 | 461000                           | Allotments - Realized Resources                  | E | D/C | D/R |  |  | A/S | D/M |  |  |  |       |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 15 |
| P | 1940 | 462000                           | Unobligated Funds Exempt From Apportionment      | E | D/C | D/R |  |  | A/S | D/M |  |  |  | B/P/X |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 8  |
| P | 1940 | 470000                           | Commitments - Programs Subject to Apportionment  | E | C   | D/R |  |  | A/S | D/M |  |  |  |       |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |    |
| P | 1940 | 472000                           | Commitments - Programs Exempt From Apportionment | E | C   | D/R |  |  | A/S | D/M |  |  |  |       |  |  | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |    |

|   |      |  |  |   |     |     |   |  |     |     |     |  |   |       |  |  |   |   |                         |     |   |   |    |
|---|------|--|--|---|-----|-----|---|--|-----|-----|-----|--|---|-------|--|--|---|---|-------------------------|-----|---|---|----|
| P | 1941 | Unexpired unobligated balance, end of year |  |   |     |     |   |  |     |     |     |  |   |       |  |  |   |   |                         |     |   |   |    |
| P | 1941 | 442000                                     | Unapportioned Authority - Pending Rescission                               | E | C   | D/R |   |  |     | D/M |     |  | E |       |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + |    |
| P | 1941 | 443000                                     | Unapportioned Authority - OMB Deferral                                     | E | C   | D/R |   |  |     | D/M |     |  |   |       |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + |    |
| P | 1941 | 445000                                     | Unapportioned - Unexpired Authority  | E | D/C | D   |   |  |     | M   |     |  |   | B/P/X |  |  | U | N | EP/ER                   | D/G | - | + | 9  |
| P | 1941 | 445000                                     | Unapportioned - Unexpired Authority  | E | D/C | D/R |   |  |     | D/M |     |  |   | B/P/X |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 9  |
| P | 1941 | 451000                                     | Apportionments   | E | D/C | D   |   |  | A/S | M   |     |  |   |       |  |  | U | N | EP/ER                   | D/G | - | + | 15 |
| P | 1941 | 451000                                     | Apportionments   | E | D/C | D/R |   |  | A/S | D/M |     |  |   |       |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 15 |
| P | 1941 | 461000                                     | Allotments - Realized Resources  | E | D/C | D   |   |  | A/S | M   |     |  |   |       |  |  | U | N | EP/ER                   | D/G | - | + | 15 |
| P | 1941 | 461000                                     | Allotments - Realized Resources  | E | D/C | D/R |   |  | A/S | D/M |     |  |   |       |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 15 |
| P | 1941 | 462000                                     | Unobligated Funds Exempt From Apportionment                                | E | D/C | D   |   |  | A/S | M   |     |  |   | B/P/X |  |  | U | N | EP/ER                   | D/G | - | + | 8  |
| P | 1941 | 462000                                     | Unobligated Funds Exempt From Apportionment                                | E | D/C | D/R |   |  | A/S | D/M |     |  |   | B/P/X |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 8  |
| P | 1941 | 463500                                     | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) | E | D/C | D   | E |  |     | M   |     |  |   |       |  |  | U | N | EG/EP                   | N   | - | + |    |
| P | 1941 | 470000                                     | Commitments - Programs Subject to Apportionment                            | E | C   | D   |   |  |     | A/S | M   |  |   |       |  |  | U | N | EP/ER                   | D/G | - | + |    |
| P | 1941 | 470000                                     | Commitments - Programs Subject to Apportionment                            | E | C   | D/R |   |  |     | A/S | D/M |  |   |       |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + |    |
| P | 1941 | 472000                                     | Commitments - Programs Exempt From Apportionment                           | E | C   | D   |   |  |     | A/S | M   |  |   |       |  |  | U | N | EP/ER                   | D/G | - | + |    |
| P | 1941 | 472000                                     | Commitments - Programs Exempt From Apportionment                           | E | C   | D/R |   |  |     | A/S | D/M |  |   |       |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + |    |

|   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | Special and non-revolving trust funds only: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|   |      |  |  |   |   |   |  |  |  |     |  |  |  |   |  |  |     |     |       |   |   |   |  |
|---|------|--|--|---|---|---|--|--|--|-----|--|--|--|---|--|--|-----|-----|-------|---|---|---|--|
| P | 1950 | Other balances withdrawn and returned to unappropriated receipts |  |   |   |   |  |  |  |     |  |  |  |   |  |  |     |     |       |   |   |   |  |
| P | 1950 | 435500   | Cancellation of Appropriation From Unavailable Receipts                              | E | C | D |  |  |  | D/M |  |  |  | X |  |  | U/E | X/N | ES/ET | N | - | + |  |
| P | 1950 | 435600   | Cancellation of Appropriation From Invested Balances                                 | E | C | D |  |  |  | D/M |  |  |  | X |  |  | U/E | X/N | ES/ET | N | - | + |  |
| P | 1950 | 435700   | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | C | D |  |  |  | D/M |  |  |  | X |  |  | U/E | X/N | ES/ET | N | - | + |  |

|   |      |                              |   |   |     |     |  |  |  |     |     |  |   |       |  |  |   |   |       |   |   |   |    |
|---|------|------------------------------|---|---|-----|-----|--|--|--|-----|-----|--|---|-------|--|--|---|---|-------|---|---|---|----|
| P | 1951 | Unobligated balance expiring |   |   |     |     |  |  |  |     |     |  |   |       |  |  |   |   |       |   |   |   |    |
| P | 1951 | 442000                       | Unapportioned Authority - Pending Rescission    | E | C   | D/R |  |  |  | D/M |     |  | E |       |  |  | U | X | ES/ET | N | - | + |    |
| P | 1951 | 443000                       | Unapportioned Authority - OMB Deferral          | E | C   | D/R |  |  |  | D/M |     |  |   |       |  |  | U | X | ES/ET | N | - | + |    |
| P | 1951 | 445000                       | Unapportioned - Unexpired Authority             | E | D/C | D/R |  |  |  | D/M |     |  |   | B/P/X |  |  | U | X | ES/ET | N | - | + | 9  |
| P | 1951 | 451000                       | Apportionments                                  | E | D/C | D/R |  |  |  | A/S | D/M |  |   |       |  |  | U | X | ES/ET | N | - | + | 15 |
| P | 1951 | 461000                       | Allotments - Realized Resources                 | E | D/C | D/R |  |  |  | A/S | D/M |  |   |       |  |  | U | X | ES/ET | N | - | + | 15 |
| P | 1951 | 470000                       | Commitments - Programs Subject to Apportionment | E | C   | D/R |  |  |  | A/S | D/M |  |   |       |  |  | U | X | ES/ET | N | - | + |    |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                                | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|---|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| P             | 1951                                    | 472000  | Commitments - Programs Exempt From Apportionment                                     | E          | C             | D/R        |            |           | A/S        | D/M     |               |             |            |        |                |                   | U                | X           | ES/ET                   | N                      | -     | +      |             |
| P             | 1952                                    | Expired unobligated balance, start of year            |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 1952                                    | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable                        | B          | D             | D          |            | B/P       |            | D/M     |               | F           |            | X      | SEQ/XXX        |                   | E                | K/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 1952                                    | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable                           | B          | C             | D          |            |           |            | D/M     |               | F           |            | X      | SEQ/XXX        |                   | E                | K/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 1952                                    | 420100  | Total Actual Resources - Collected   | B          | D/C           | D/R        |            |           |            | D/M     |               |             |            |        |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 1952                                    | 422100  | Unfilled Customer Orders Without Advance   | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 7           |
| P             | 1952                                    | 422200  | Unfilled Customer Orders With Advance  | B          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 7           |
| P             | 1952                                    | 422500  | Expenditure Transfers From Trust Funds - Receivable                                  | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 1952                                    | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 7           |
| P             | 1952                                    | 480100  | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 10          |
| P             | 1952                                    | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 18          |
| P             | 1952                                    | 490100  | Delivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 10          |
| P             | 1953                                    | Expired unobligated balance, end of year              |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 1953                                    | 465000  | Allotments - Expired Authority   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                |                   | E                | N           | ES/ET                   | N                      | -     | +      | 9           |
| P             | 1954                                    | Unobligated balance canceling                         |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 1954                                    | 435500  | Cancellation of Appropriation From Unavailable Receipts                              | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | E                | K           | ES/ET                   | N                      | -     | +      |             |
| P             | 1954                                    | 435600  | Cancellation of Appropriation From Invested Balances                                 | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | E                | K           | ES/ET                   | N                      | -     | +      |             |
| P             | 1954                                    | 435700  | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | E                | K           | ES/ET                   | N                      | -     | +      |             |
| P             | 1955                                    | Other balances withdrawn and returned to general fund |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 1955                                    | 435000  | Canceled Authority   | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      |             |
| P             | 1955                                    | 435100  | Partial or Early Cancellation of Authority   | E          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      |             |
| S             | STATUS OF BUDGETARY RESOURCES           |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | New obligations and upward adjustments: |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | Direct:                                 |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2001                                    | Category A (by quarter)                               |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2001                                    | 480100  | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S             | 2001                                    | 480100  | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S             | 2001                                    | 480100  | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S             | 2001                                    | 480100  | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S             | 2001                                    | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | E          | D/C           | D          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S             | 2001                                    | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B          | D/C           | D          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S             | 2001                                    | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |
| S             | 2001                                    | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |
| S             | 2001                                    | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid            | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2001                                    | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid            | E          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2001                                    | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D          | A          |           |            | D/M     |               |             | BAL        | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2001                                    | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2001                                    | 490100  | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S             | 2001                                    | 490100  | Delivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S             | 2001                                    | 490100  | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S             | 2001                                    | 490100  | Delivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S             | 2001                                    | 490200  | Delivered Orders - Obligations, Paid   | E          | D/C           | D          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S             | 2001                                    | 490200  | Delivered Orders - Obligations, Paid   | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 19          |
| S             | 2001                                    | 490800  | Authority Outlayed Not Yet Disbursed   | E          | D/C           | D          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S             | 2001                                    | 490800  | Authority Outlayed Not Yet Disbursed   | B          | D/C           | D          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S             | 2001                                    | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid              | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2001                                    | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid              | E          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2001                                    | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                | E          | D/C           | D          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2001                                    | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                | E          | D/C           | D          | A          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 2002     | Category B (by project)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2002     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 4, 10    |
| S             | 2002     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 4, 10    |
| S             | 2002     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 4, 10    |
| S             | 2002     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 4, 10    |
| S             | 2002     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D          | B          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 4, 18    |
| S             | 2002     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D          | B          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 4, 18    |
| S             | 2002     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 4, 18    |
| S             | 2002     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 4, 18    |
| S             | 2002     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 4, 13       |
| S             | 2002     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |
| S             | 2002     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | B          |           |            | D/M     |               |             | BAL        | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |
| S             | 2002     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 4, 13       |
| S             | 2002     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 4, 10    |
| S             | 2002     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 4, 10    |
| S             | 2002     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 4, 10    |
| S             | 2002     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 4, 10    |
| S             | 2002     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | B          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 19       |
| S             | 2002     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 4, 19       |
| S             | 2002     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 4, 13       |
| S             | 2002     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |
| S             | 2002     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |
| S             | 2002     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | B          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 4, 13       |
| S             | 2003     | Exempt from apportionment                                       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2003     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S             | 2003     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S             | 2003     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S             | 2003     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S             | 2003     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S             | 2003     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S             | 2003     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |
| S             | 2003     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |
| S             | 2003     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2003     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2003     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | E          |           |            | D/M     |               |             | BAL        | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2003     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2003     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S             | 2003     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S             | 2003     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S             | 2003     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S             | 2003     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S             | 2003     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 19          |
| S             | 2003     | 490800  | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S             | 2003     | 490800  | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S             | 2003     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2003     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2003     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2003     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | E          |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2004     | Direct obligations (total)                                      |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 2001 through 2003. |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | Reimbursable:   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2101     | Category A (by quarter)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2101     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |  |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|--|
| S             | 2101     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |  |
| S             | 2101     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | R          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |  |
| S             | 2101     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | R          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |  |
| S             | 2101     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2101     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | R          | A          |           |            | D/M     |               |             | BAL        | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2101     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |  |
| S             | 2101     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |  |
| S             | 2101     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | R          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |  |
| S             | 2101     | 490800  | Authority Outlayed Not Yet Disbursed  | E          | D/C           | R          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | -     | +      | 1, 14       |  |
| S             | 2101     | 490800  | Authority Outlayed Not Yet Disbursed  | B          | D/C           | R          | A          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | +     | -      | 1, 14       |  |
| S             | 2101     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2101     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | R          | A          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2102     | Category B (by project)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             | 2102     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 4, 10    |  |
| S             | 2102     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 4, 10    |  |
| S             | 2102     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | R          | B          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 4, 18    |  |
| S             | 2102     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | R          | B          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 4, 18    |  |
| S             | 2102     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |  |
| S             | 2102     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | R          | B          |           |            | D/M     |               |             | BAL        | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |  |
| S             | 2102     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 4, 10    |  |
| S             | 2102     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 4, 10    |  |
| S             | 2102     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | R          | B          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 19       |  |
| S             | 2102     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |  |
| S             | 2102     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | R          | B          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 4, 13       |  |
| S             | 2103     | Exempt from apportionment                                       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             | 2103     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |  |
| S             | 2103     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |  |
| S             | 2103     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | R          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |  |
| S             | 2103     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | R          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |  |
| S             | 2103     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2103     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | R          | E          |           |            | D/M     |               |             | BAL        | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2103     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |  |
| S             | 2103     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |  |
| S             | 2103     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | R          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |  |
| S             | 2103     | 490800  | Authority Outlayed Not Yet Disbursed  | E          | D/C           | R          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | -     | +      | 1, 14       |  |
| S             | 2103     | 490800  | Authority Outlayed Not Yet Disbursed  | B          | D/C           | R          | E          |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | N           | EG/ER                   | N                      | +     | -      | 1, 14       |  |
| S             | 2103     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2103     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | R          | E          |           |            | D/M     |               |             |            | X      |                | U/E               |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2104     | Reimbursable obligations (total)                                |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             |          | This line is calculated. Equals sum of lines 2101 through 2103. |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             | 2170     | New obligations, unexpired accounts                             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S             | 2170     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |  |
| S             | 2170     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |  |
| S             | 2170     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |  |
| S             | 2170     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |  |
| S             | 2170     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |  |
| S             | 2170     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |  |
| S             | 2170     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |  |
| S             | 2170     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |  |
| S             | 2170     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |  |
| S             | 2170     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S             | 2170     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 2170     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2170     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S             | 2170     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S             | 2170     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S             | 2170     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S             | 2170     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               | BAL/NEW     |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S             | 2170     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 19          |
| S             | 2170     | 490800  | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D/M     |               | BAL/NEW     |            | X      |                | U                 |                  | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S             | 2170     | 490800  | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D/M     |               | BAL/NEW     |            | X      |                | U                 |                  | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S             | 2170     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S             | 2170     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2170     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2170     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 13          |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2180     | Obligations ("upward adjustments"), expired accounts  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2180     | 480100  | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | -     | +      | 1, 10       |
| S             | 2180     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET    | N                      | +     | -      | 1, 10       |
| S             | 2180     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               | BAL/NEW     |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S             | 2180     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               | BAL/NEW     |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S             | 2180     | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2180     | 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2180     | 490100  | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S             | 2180     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S             | 2180     | 490200  | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               | BAL/NEW     |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S             | 2180     | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S             | 2180     | 498200  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 |                  | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2190     | New obligations and upward adjustments (total)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104. Also equals the sum of lines 2170 and 2180. |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | Unobligated balance:  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | Apportioned, unexpired accounts:  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2201     | Available in the current period   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2201     | 451000  | Apportionments  | E          | D/C           | D          |            |           | A          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S             | 2201     | 451000  | Apportionments  | E          | D/C           | D/R        |            |           | A          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S             | 2201     | 461000  | Allotments - Realized Resources   | E          | D/C           | D          |            |           | A          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S             | 2201     | 461000  | Allotments - Realized Resources   | E          | D/C           | D/R        |            |           | A          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S             | 2201     | 470000  | Commitments - Programs Subject to Apportionment                                     | E          | C             | D          |            |           | A          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      |             |
| S             | 2201     | 470000  | Commitments - Programs Subject to Apportionment                                     | E          | C             | D/R        |            |           | A          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2202     | Available in subsequent periods   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2202     | 451000  | Apportionments  | E          | D/C           | D          |            |           | S          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S             | 2202     | 451000  | Apportionments  | E          | D/C           | D/R        |            |           | S          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S             | 2202     | 461000  | Allotments - Realized Resources   | E          | D/C           | D          |            |           | S          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S             | 2202     | 461000  | Allotments - Realized Resources   | E          | D/C           | D/R        |            |           | S          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S             | 2202     | 470000  | Commitments - Programs Subject to Apportionment                                     | E          | C             | D          |            |           | S          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      |             |
| S             | 2202     | 470000  | Commitments - Programs Subject to Apportionment                                     | E          | C             | D/R        |            |           | S          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2203     | Anticipated (+ or -)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2203     | 459000  | Apportionments - Anticipated Resources - Programs Subject to Apportionment          | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 2           |
| S             | 2203     | 459000  | Apportionments - Anticipated Resources - Programs Subject to Apportionment          | E          | D/C           | D/R        |            |           | A/S        | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 2           |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          | Exempt from apportionment, unexpired accounts   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |          |   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2301     | Available in the current period   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2301     | 462000  | Unobligated Funds Exempt From Apportionment   | E          | D/C           | D          |            |           | A          | M       |               |             |            | B/P/X  |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 8           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                          | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|-----------------------------------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 2301                              | 462000  | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D/R        |            |           | A          | D/M     |               |             |            | B/P/X  |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S             | 2301                              | 472000  | Commitments - Programs Exempt From Apportionment                           | E          | C             | D          |            |           | A          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      |             |
| S             | 2301                              | 472000  | Commitments - Programs Exempt From Apportionment                           | E          | C             | D/R        |            |           | A          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2302                              | Available in subsequent periods   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2302                              | 462000  | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D          |            |           | S          | M       |               |             |            | B/P/X  |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 8           |
| S             | 2302                              | 462000  | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D/R        |            |           | S          | D/M     |               |             |            | B/P/X  |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S             | 2302                              | 472000  | Commitments - Programs Exempt From Apportionment                           | E          | C             | D          |            |           | S          | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      |             |
| S             | 2302                              | 472000  | Commitments - Programs Exempt From Apportionment                           | E          | C             | D/R        |            |           | S          | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2303                              | Anticipated (+ or -)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2303                              | 469000  | Anticipated Resources - Programs Exempt From Apportionment                 | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 2           |
| S             | 2303                              | 469000  | Anticipated Resources - Programs Exempt From Apportionment                 | E          | D/C           | D/R        |            |           | A/S        | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 2           |
| S             | Unapportioned, unexpired accounts |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2401                              | Deferred  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2401                              | 443000  | Unapportioned Authority - OMB Deferral                                     | E          | C             | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2402                              | Withheld pending rescission   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2402                              | 442000  | Unapportioned Authority - Pending Rescission                               | E          | C             | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2403                              | Other   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2403                              | 445000  | Unapportioned - Unexpired Authority  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 9           |
| S             | 2403                              | 445000  | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P/X  |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2403                              | 463500  | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) | E          | D/C           | D          | E          |           |            | M       |               |             |            |        |                | U                 |                  | N           | EG/EP                   | N                      | -     | +      |             |
| S             | 2404                              | Anticipated (+ or -)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2404                              | 449000  | Anticipated Resources - Unapportioned Authority                            | E          | D/C           | D          |            |           |            | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 2           |
| S             | 2404                              | 449000  | Anticipated Resources - Unapportioned Authority                            | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 2           |
| S             | 2412                              | Unexpired unobligated balance: end of year  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |                                   | This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403 (for unexpired accounts only), and 2404 (for unexpired accounts only). The amount on this line is excluded from the total on line 2500. |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | Expired accounts                  |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2413                              | Expired unobligated balance: end of year  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2413                              | 445000  | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2413                              | 465000  | Allotments - Expired Authority   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2490                              | Unobligated balance, end of year (total)  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |                                   | This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, 2404 and 2413. Also equals the sum of the amounts on lines 2412 and 2413.  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2500                              | Total budgetary resources   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |                                   | This line is calculated. Equals sum of detailed lines 2001 through 2404, and 2413. This amount equals the amount on line 1910.  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | Memorandum (non-add) entries:     |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2501                              | Subject to apportionment unobligated balance, end of year   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2501                              | 442000  | Unapportioned Authority - Pending Rescission                               | E          | C             | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2501                              | 443000  | Unapportioned Authority - OMB Deferral                                     | E          | C             | D/R        |            |           |            | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2501                              | 445000  | Unapportioned - Unexpired Authority  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 9           |
| S             | 2501                              | 445000  | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P/X  |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2501                              | 445000  | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2501                              | 451000  | Apportionments   | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S             | 2501                              | 451000  | Apportionments   | E          | D/C           | D/R        |            |           | A/S        | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S             | 2501                              | 461000  | Allotments - Realized Resources  | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 15          |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                    | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|-----------------------------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S             | 2501                        | 461000      | Allotments - Realized Resources  | E          | D/C           | D/R        |            |           | A/S        | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S             | 2501                        | 465000      | Allotments - Expired Authority   | E          | D/C           | D/R        | A/B        |           |            | D/M     |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2501                        | 470000      | Commitments - Programs Subject to Apportionment  | E          | C             | D          |            |           | A/S        | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      |             |
| S             | 2501                        | 470000      | Commitments - Programs Subject to Apportionment  | E          | C             | D/R        |            |           | A/S        | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S             | 2502                        | 2502        | Exempt from apportionment unobligated balance, end of year                             |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 2502                        | 462000      | Unobligated Funds Exempt From Apportionment  | E          | D/C           | D          |            |           | A/S        | M       |               |             |            | B/P/X  |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      | 8           |
| S             | 2502                        | 462000      | Unobligated Funds Exempt From Apportionment  | E          | D/C           | D/R        |            |           | A/S        | D/M     |               |             |            | B/P/X  |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S             | 2502                        | 463500      | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)             | E          | D/C           | D          | E          |           |            | M       |               |             |            |        |                | U                 |                  | N           | EG/EP                   | N                      | -     | +      |             |
| S             | 2502                        | 465000      | Allotments - Expired Authority   | E          | D/C           | D/R        | E          |           |            | D/M     |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 2502                        | 472000      | Commitments - Programs Exempt From Apportionment                                       | E          | C             | D          |            |           | A/S        | M       |               |             |            |        |                | U                 |                  | N           | EP/ER                   | D/G                    | -     | +      |             |
| S             | 2502                        | 472000      | Commitments - Programs Exempt From Apportionment                                       | E          | C             | D/R        |            |           | A/S        | D/M     |               |             |            |        |                | U                 |                  | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | CHANGE IN OBLIGATED BALANCE |             |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Unpaid obligations:         |             |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3000                        | 3000        | Unpaid obligations, brought forward, Oct 1   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3000                        | 480100      | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 3000                        | 480100      | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 3000                        | 490100      | Delivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 3000                        | 490100      | Delivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 3001                        | 3001        | Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)                      |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3001                        | 480100      | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 480100      | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 483100      | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 483100      | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | D/C           | D/R        |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 490100      | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 490100      | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 490110      | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 490110      | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 493100      | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 493100      | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | D/C           | D/R        |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 497100      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 497100      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3001                        | 498100      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3001                        | 498100      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3010                        | 3010        | New obligations, unexpired accounts  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3010                        | 480100      | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S/P           | 3010                        | 480100      | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S/P           | 3010                        | 480100      | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S/P           | 3010                        | 480100      | Undelivered Orders - Obligations, Unpaid   | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S/P           | 3010                        | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced                                     | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S/P           | 3010                        | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced                                     | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S/P           | 3010                        | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced                                     | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |
| S/P           | 3010                        | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced                                     | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |
| S/P           | 3010                        | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 3010                        | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 3010     | 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3010     | 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 3010     | 490100   | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 10       |
| S/P           | 3010     | 490100   | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 10       |
| S/P           | 3010     | 490100   | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S/P           | 3010     | 490100   | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S/P           | 3010     | 490200   | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S/P           | 3010     | 490200   | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 19          |
| S/P           | 3010     | 490800   | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S/P           | 3010     | 490800   | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S/P           | 3010     | 498100   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 3010     | 498100   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3010     | 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3010     | 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 3011     | Obligations ("upward adjustments"), expired accounts |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3011     | 480100   | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S/P           | 3011     | 480100   | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S/P           | 3011     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S/P           | 3011     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S/P           | 3011     | 488100   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3011     | 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3011     | 490100   | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 10       |
| S/P           | 3011     | 490100   | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 10       |
| S/P           | 3011     | 490200   | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S/P           | 3011     | 498100   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3011     | 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3012     | Withdrawal for existing unpaid obligations           |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3012     | 480110   | Reinstated Undelivered Orders - Obligations, Unpaid                                 | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3012     | 480110   | Reinstated Undelivered Orders - Obligations, Unpaid                                 | E          | C             | D/R        | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3012     | 490110   | Reinstated Delivered Orders - Obligations, Unpaid                                   | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3012     | 490110   | Reinstated Delivered Orders - Obligations, Unpaid                                   | E          | C             | D/R        | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3020     | Outlays (gross) (-)                                  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3020     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S/P           | 3020     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S/P           | 3020     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |
| S/P           | 3020     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |
| S/P           | 3020     | 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 13          |
| S/P           | 3020     | 488200   | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 13          |
| S/P           | 3020     | 490200   | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 19          |
| S/P           | 3020     | 490200   | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 19          |
| S/P           | 3020     | 490800   | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S/P           | 3020     | 490800   | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S/P           | 3020     | 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 13          |
| S/P           | 3020     | 498200   | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U/E              | N           | EP/ER                   | D/G                    | +     | -      | 13          |
| S/P           | 3030     | Unpaid obligations transferred to other accounts (-) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3030     | 483100   | Undelivered Orders - Obligations Transferred, Unpaid                                | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3030     | 483100   | Undelivered Orders - Obligations Transferred, Unpaid                                | E          | D             | D/R        |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3030     | 493100   | Delivered Orders - Obligations Transferred, Unpaid                                  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3030     | 493100   | Delivered Orders - Obligations Transferred, Unpaid                                  | E          | D             | D/R        |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3031     | Unpaid obligations transferred from other accounts   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3031     | 483100   | Undelivered Orders - Obligations Transferred, Unpaid                                | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.              | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|-----------------------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 3031                  | 483100  | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | C             | D/R        |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3031                  | 493100  | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3031                  | 493100  | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | C             | D/R        |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3040                  | Recoveries of prior year unpaid obligations, unexpired accounts (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3040                  | 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 12          |
| S/P           | 3040                  | 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 3040                  | 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 12          |
| S/P           | 3040                  | 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 3041                  | Recoveries of prior year unpaid obligations, expired accounts (-)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3041                  | 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 3041                  | 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 3050                  | Unpaid obligations, end of year                                     |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3050                  | 480100  | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 3050                  | 480100  | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 3050                  | 480110  | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 480110  | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | C             | D/R        | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 480110  | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | D             | D          | A/B/E      |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 480110  | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | D             | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 483100  | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 483100  | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | D/C           | D/R        |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 3050                  | 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 3050                  | 490100  | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 3050                  | 490100  | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 3050                  | 490110  | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 490110  | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | C             | D/R        | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 490110  | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | D             | D          | A/B/E      |           |            | M       |               |             |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 490110  | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | D             | D/R        | A/B/E      |           |            | D/M     |               |             |            | P      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 493100  | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 493100  | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | D/C           | D/R        |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3050                  | 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3050                  | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 3050                  | 498100  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E          | D/C           | D/R        | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | Uncollected payments: |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3060                  | Uncollected pymts, Fed sources, brought forward, Oct 1 (-)          |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3060                  | 422100  | Unfilled Customer Orders Without Advance   | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 3060                  | 422100  | Unfilled Customer Orders Without Advance   | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 3060                  | 422300  | Uncollected Subsidy from Program Account   | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3060                  | 422300  | Uncollected Subsidy from Program Account   | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 3060                  | 422500  | Expenditure Transfers From Trust Funds - Receivable                                    | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3060                  | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 3060                  | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 3060                  | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 3060     | 428300  | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3060     | 428500  | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3060     | 428500  | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3060     | 428600  | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3060     | 428600  | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3060     | 428700  | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3060     | 428700  | Other Federal Receivables   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3060     | 428700  | Other Federal Receivables   | B          | D             | R          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 3061     | Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3061     | 419900  | Transfer of Expired Expenditure Transfers - Receivable  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3061     | 422100  | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 422300  | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | P      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3061     | 422300  | Uncollected Subsidy from Program Account  | E          | D             | D          |            |           |            | M       |               | F           |            | P      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 3061     | 422500  | Expenditure Transfers From Trust Funds - Receivable   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 422512  | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | E          | D/C           | D          |            | S         |            | D       |               | F           |            | B/P    |                | U                 | U                | N           | EG                      | N                      | -     | +      | 5           |
| S/P           | 3061     | 423000  | Unfilled Customer Orders Without Advance - Transferred  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 423200  | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3061     | 423200  | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 423300  | Reimbursements Earned - Receivable - Transferred  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 423400  | Other Federal Receivables - Transferred   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 425100  | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 428300  | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3061     | 428300  | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3061     | 428500  | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3061     | 428500  | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3061     | 428600  | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3061     | 428600  | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3061     | 428700  | Other Federal Receivables   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U/E              | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3061     | 428700  | Other Federal Receivables   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3061     | 428700  | Other Federal Receivables   | E          | D/C           | R          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 3070     | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3070     | 422100  | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 3070     | 422100  | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 3070     | 422100  | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 1, 7        |
| S/P           | 3070     | 422100  | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 1, 7        |
| S/P           | 3070     | 422300  | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 7        |
| S/P           | 3070     | 422300  | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 3070     | 422300  | Uncollected Subsidy from Program Account  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      | 1           |
| S/P           | 3070     | 422300  | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | +     | -      | 1           |
| S/P           | 3070     | 422500  | Expenditure Transfers From Trust Funds - Receivable   | E          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 3070     | 422500  | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 3070     | 425100  | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 3070     | 425100  | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 3070     | 425100  | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 1, 7        |
| S/P           | 3070     | 425100  | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 1, 7        |
| S/P           | 3070     | 428300  | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 3070     | 428300  | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 3070     | 428300  | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 3070     | 428300  | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 3070     | 428500  | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 3070     | 428500  | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 3070     | 428500  | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 3070     | 428500  | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 3070     | 428600  | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 3070     | 428600  | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 3070     | 428600  | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 3070     | 428600  | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 3070     | 428700  | Other Federal Receivables   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 3070     | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 3070     | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 3070     | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 3070     | 428700   | Other Federal Receivables   | E          | D             | R          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      | 1           |
| S/P           | 3070     | 428700   | Other Federal Receivables   | B          | D             | R          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      | 1           |
| S/P           | 3071     | Change in uncollected pymts, Fed sources, expired accounts (+ or -)                |   |            |               |            |            |           |            |         |               |             |            |        |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 3071     | 422100   | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 3071     | 422100   | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 3071     | 422500   | Expenditure Transfers From Trust Funds - Receivable   | E          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 3071     | 422500   | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 3071     | 425100   | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 3071     | 425100   | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 3071     | 428300   | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 3071     | 428300   | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 3071     | 428500   | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 3071     | 428500   | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 3071     | 428600   | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 3071     | 428600   | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 3071     | 428700   | Other Federal Receivables   | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 3071     | 428700   | Other Federal Receivables   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | E                 | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 3072     | Adjustment for change in allocation (offsetting collection/receivable portion) (-) |   |            |               |            |            |           |            |         |               |             |            |        |                | U                 | U                | N           | EG                      | N                      | -     | +      | 1, 5        |
| S/P           | 3072     | 422512   | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | E          | D             | D          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | EG                      | N                      | -     | +      | 1, 5        |
| S/P           | 3080     | Uncollected pymts, Fed sources transferred to other accounts                       |   |            |               |            |            |           |            |         |               |             |            |        |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3080     | 419900   | Transfer of Expired Expenditure Transfers - Receivable  | E          | C             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3080     | 423000   | Unfilled Customer Orders Without Advance - Transferred  | E          | C             | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3080     | 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3080     | 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | C             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3080     | 423300   | Reimbursements Earned - Receivable - Transferred  | E          | C             | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3080     | 423400   | Other Federal Receivables - Transferred   | E          | C             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3080     | 423500   | Uncollected Subsidy from Program Account - Transferred  | E          | C             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3081     | Uncollected pymts, Fed sources transferred from other accounts (-)                 |   |            |               |            |            |           |            |         |               |             |            |        |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3081     | 419900   | Transfer of Expired Expenditure Transfers - Receivable  | E          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3081     | 423000   | Unfilled Customer Orders Without Advance - Transferred  | E          | D             | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3081     | 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3081     | 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3081     | 423300   | Reimbursements Earned - Receivable - Transferred  | E          | D             | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3081     | 423400   | Other Federal Receivables - Transferred   | E          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3081     | 423500   | Uncollected Subsidy from Program Account - Transferred  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | Uncollected pymts, Fed sources, end of year (-)                                    |   |            |               |            |            |           |            |         |               |             |            |        |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3090     | 419900   | Transfer of Expired Expenditure Transfers - Receivable  | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 3090     | 422100   | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 3090     | 422100   | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 3090     | 422300   | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 7           |
| S/P           | 3090     | 422300   | Uncollected Subsidy from Program Account  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 3090     | 422500   | Expenditure Transfers From Trust Funds - Receivable   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 3090     | 422512   | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | E          | D/C           | D          |            | S         |            | D       |               | F           |            | B/P/X  |                | U                 | U                | N           | EG                      | N                      | -     | +      | 5           |
| S/P           | 3090     | 423000   | Unfilled Customer Orders Without Advance - Transferred  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3090     | 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 423200   | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3090     | 423300   | Reimbursements Earned - Receivable - Transferred  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3090     | 423400   | Other Federal Receivables - Transferred   | E          | D/C           | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3090     | 423500   | Uncollected Subsidy from Program Account - Transferred  | E          | D/C           | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 425100   | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 3090     | 425100   | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 3090     | 428300      | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428300      | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3090     | 428500      | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428500      | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428500      | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3090     | 428500      | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3090     | 428600      | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428600      | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428600      | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3090     | 428600      | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 3090     | 428700      | Other Federal Receivables   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428700      | Other Federal Receivables   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 3090     | 428700      | Other Federal Receivables   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3090     | 428700      | Other Federal Receivables   | E          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 3090     | 428700      | Other Federal Receivables   | E          | D/C           | R          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 3090     | 428700      | Other Federal Receivables   | E          | D             | R          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           |          |             | Memorandum (non-add) entries:   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3100     |             | Obligated balance, start of year (+ or -)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 3200     |             | Obligated balance, end of year (+ or -)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | This line is calculated. Equals the sum of detailed obligated balance lines 3000, 3001, 3010, 3011, 3012, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3072, 3080, and 3081. Also equals sum of lines 3050 and 3090. |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | BUDGET AUTHORITY AND OUTLAYS, NET   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | Discretionary:  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | Gross budget authority and outlays:   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4000     |             | Budget authority, gross   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             |          |             | This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1155, 1170 through 1176, 1300 through 1330, 1500 through 1532, and 1700 through 1744].  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1141, 1170 through 1175, 1300 through 1320, 1500 through 1522, and 1700 through 1727].  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | Outlays, gross  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4010     |             | Outlays from new discretionary authority  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4010     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | NEW        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S/P           | 4010     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | NEW        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S/P           | 4010     | 490200      | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | NEW        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S/P           | 4010     | 490800      | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D       |               |             | NEW        | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S/P           | 4010     | 490800      | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D       |               |             | NEW        | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S/P           | 4011     |             | Outlays from discretionary balances   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4011     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |
| S/P           | 4011     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |
| S/P           | 4011     | 488200      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced   | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 4011     | 490200      | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |
| S/P           | 4011     | 490800      | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | D       |               |             | BAL        | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |
| S/P           | 4011     | 490800      | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D       |               |             | BAL        | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |
| S/P           | 4011     | 498200      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid   | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 4020     |             | Outlays, gross (total)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | This line is calculated. Equals sum of lines 4010 through 4011.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | Offsets against gross budget authority and outlays:   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           |          |             | Offsetting collections (collected) from:   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4030     |             | Federal sources (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4030     | 421200      | Liquidation of Deficiency - Offsetting Collections   | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4030     | 422200      | Unfilled Customer Orders With Advance  | E          | D/C           | R          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4030     | 422200      | Unfilled Customer Orders With Advance  | B          | D/C           | R          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4030     | 423110      | Unfilled Customer Orders With Advance - Transferred - With Offset  | E          | D             | R          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4030     | 425200      | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources   | E          | D             | R          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4030     | 425300      | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  | E          | D             | R          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4030     | 425500      | Expenditure Transfers from Trust Funds - Collected   | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4030     | 425512      | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year | E          | D             | D          |            | S         |            | D       |               | F           |            | X      |                | U                 | U                | N           | EG                      | N                      | -     | +      |             |
| S/P           | 4030     | 427100      | Actual Program Fund Subsidy Collected  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4030     | 427500      | Actual Collections From Liquidating Fund   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4030     | 427600      | Actual Collections From Financing Fund   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4030     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4030     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      | 6           |
| S/P           | 4030     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                    | E          | D             | D/R        |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4030     | 497200      | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                  | E          | D/C           | D/R        |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 4031     |             | Interest on Federal securities (-)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4031     | 427300      | Interest Collected From Treasury   | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | -     | +      |             |
| S/P           | 4031     | 429000      | Amortization of Investments in U.S. Treasury Zero Coupon Bonds   | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EP/ER/TR                | N                      | -     | +      |             |
| S/P           | 4033     |             | Non-Federal sources (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4033     | 421200      | Liquidation of Deficiency - Offsetting Collections   | E          | D             | D          |            |           |            | D       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 422200      | Unfilled Customer Orders With Advance  | E          | D/C           | R          |            |           |            | D       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4033     | 422200      | Unfilled Customer Orders With Advance  | B          | D/C           | R          |            |           |            | D       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4033     | 425200      | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources   | E          | D             | R          |            |           |            | D       |               | E           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4033     | 425300      | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  | E          | D             | R          |            |           |            | D       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4033     | 425400      | Reimbursements Earned - Collected From Non-Federal Sources   | E          | D             | R          |            |           |            | D       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4033     | 426100      | Actual Collections of Business-Type Fees   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 426100      | Actual Collections of Business-Type Fees   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      | 6           |
| S/P           | 4033     | 426200      | Actual Collections of Loan Principal   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 426300      | Actual Collections of Loan Interest  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 426400      | Actual Collections of Rent   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 426500      | Actual Collections From Sale of Foreclosed Property  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4033     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      | 6           |
| S/P           | 4033     | 426900      | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees   | E          | D             | R          |            |           |            | D       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4033     | 426900      | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees   | E          | D             | D          |            |           |            | D       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EG                      | N                      | -     | +      |             |
| S/P           | 4033     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                    | E          | D             | D/R        |            |           |            | D       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4033     | 497200      | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                  | E          | D/C           | D/R        |            |           |            | D       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 4034     |             | Offsetting governmental collections (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4034     | 421200      | Liquidation of Deficiency - Offsetting Collections   | E          | D             | D          |            |           |            | D       |               | E           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4034     | 426000      | Actual Collections of Governmental-Type Fees   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4034     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4040     |             | Offsets against gross budget authority and outlays (total) (-)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | This line is calculated. Equals the sum of lines 4030 through 4034.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | Additional offsets against gross budget authority only:  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 4050     | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4050     | 422100  | Unfilled Customer Orders Without Advance                                     | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4050     | 422100  | Unfilled Customer Orders Without Advance                                     | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4050     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 4050     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | B          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 4050     | 425100  | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4050     | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4050     | 428300  | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4050     | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4050     | 428500  | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4050     | 428500  | Receivable From the Liquidating Fund   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4050     | 428600  | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4050     | 428600  | Receivable From the Financing Fund   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4050     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4050     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4050     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1, 6        |
| S/P           | 4050     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1, 6        |
| S/P           | 4050     | 428700  | Other Federal Receivables  | E          | D             | R          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      | 1           |
| S/P           | 4050     | 428700  | Other Federal Receivables  | B          | D             | R          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      | 1           |
| S             | 4051     | Change in uncollected pymts, Fed sources, expired accounts (+ or -)   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 4051     | 422100  | Unfilled Customer Orders Without Advance                                     | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S             | 4051     | 422100  | Unfilled Customer Orders Without Advance                                     | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S             | 4051     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S             | 4051     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | B          | D             | D          |            |           |            | D       |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S             | 4051     | 425100  | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S             | 4051     | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S             | 4051     | 428300  | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4051     | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4051     | 428500  | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4051     | 428500  | Receivable From the Liquidating Fund   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4051     | 428600  | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4051     | 428600  | Receivable From the Financing Fund   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4051     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4051     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4051     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | -     | +      | 1, 6        |
| S             | 4051     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      | 1, 6        |
| P             | 4052     | Offsetting collections credited to expired accounts                   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 4052     | 421200  | Liquidation of Deficiency - Offsetting Collections                           | E          | D             | D          |            |           |            | D       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 422200  | Unfilled Customer Orders With Advance  | E          | D/C           | R          |            |           |            | D       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| P             | 4052     | 422200  | Unfilled Customer Orders With Advance  | B          | D/C           | R          |            |           |            | D       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| P             | 4052     | 423110  | Unfilled Customer Orders With Advance - Transferred - With Offset            | E          | D             | R          |            |           |            | D       |               | F           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4052     | 425200  | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources | E          | D             | R          |            |           |            | D       |               | E/F         |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4052     | 425300  | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid              | E          | D             | R          |            |           |            | D       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4052     | 425400  | Reimbursements Earned - Collected From Non-Federal Sources                   | E          | D             | R          |            |           |            | D       |               | N           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4052     | 425500  | Expenditure Transfers from Trust Funds - Collected                           | E          | D             | D          |            |           |            | D       |               | F           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4052     | 426000  | Actual Collections of Governmental-Type Fees                                 | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426100  | Actual Collections of Business-Type Fees                                     | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426100  | Actual Collections of Business-Type Fees                                     | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 6           |
| P             | 4052     | 426200  | Actual Collections of Loan Principal   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426300  | Actual Collections of Loan Interest  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426400  | Actual Collections of Rent   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426500  | Actual Collections From Sale of Foreclosed Property                          | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources              | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources              | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 6           |
| P             | 4052     | 426700  | Other Actual Governmental-Type Collections From Non-Federal Sources          | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4052     | 426900  | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees | E          | D             | R          |            |           |            | D       |               | N           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4052     | 426900  | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees | E          | D             | D          |            |           |            | D       |               | N           |            | X      |                |                   | E                | K/N         | EG                      | N                      | +     | -      |             |
| P             | 4052     | 427100  | Actual Program Fund Subsidy Collected  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |



USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.  | USSGL Acct.                     | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |  |
|---------------|---|---------------------------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|--|
| S/P           | 4100  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | NEW        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |  |
| S/P           | 4100  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | NEW        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |  |
| S/P           | 4100  | 490200                          | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | NEW        | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |  |
| S/P           | 4100  | 490800                          | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | M       |               |             | NEW        | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |  |
| S/P           | 4100  | 490800                          | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | M       |               |             | NEW        | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |  |
| S/P           | 4101  | Outlays from mandatory balances |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 4101  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |  |
| S/P           | 4101  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |  |
| S/P           | 4101  | 488200                          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S/P           | 4101  | 490200                          | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |  |
| S/P           | 4101  | 498200                          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S/P           | 4110  | Outlays, gross (total)          |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 4110  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL/NEW    | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 18       |  |
| S/P           | 4110  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL/NEW    | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 18       |  |
| S/P           | 4110  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 18       |  |
| S/P           | 4110  | 480200                          | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1, 18       |  |
| S/P           | 4110  | 488200                          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL        | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S/P           | 4110  | 488200                          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |  |
| S/P           | 4110  | 490200                          | Delivered Orders - Obligations, Paid  | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL/NEW    | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 19          |  |
| S/P           | 4110  | 490200                          | Delivered Orders - Obligations, Paid  | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 19          |  |
| S/P           | 4110  | 490800                          | Authority Outlayed Not Yet Disbursed  | E          | D/C           | D/R        | A/E        |           |            | M       |               |             | NEW        | X      |                | U                 | U                | N           | EG/ER                   | N                      | -     | +      | 1, 14       |  |
| S/P           | 4110  | 490800                          | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | M       |               |             | NEW        | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 1, 14       |  |
| S/P           | 4110  | 498200                          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |  |
| S/P           | 4110  | 498200                          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |  |
| S/P           | Offsets against gross budget authority and outlays: |                                 |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | Offsetting collections (collected) from:            |                                 |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 4120  | Federal sources (-)             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 4120  | 421200                          | Liquidation of Deficiency - Offsetting Collections  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |  |
| S/P           | 4120  | 422200                          | Unfilled Customer Orders With Advance   | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |  |
| S/P           | 4120  | 422200                          | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |  |
| S/P           | 4120  | 423110                          | Unfilled Customer Orders With Advance - Transferred - With Offset                                       | E          | D             | R          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |  |
| S/P           | 4120  | 425200                          | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources                            | E          | D             | R          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |  |
| S/P           | 4120  | 425300                          | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid   | E          | D             | R          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |  |
| S/P           | 4120  | 425500                          | Expenditure Transfers from Trust Funds - Collected  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |  |
| S/P           | 4120  | 427100                          | Actual Program Fund Subsidy Collected   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |  |
| S/P           | 4120  | 427100                          | Actual Program Fund Subsidy Collected   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |  |
| S/P           | 4120  | 427500                          | Actual Collections From Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |  |
| S/P           | 4120  | 427500                          | Actual Collections From Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |  |
| S/P           | 4120  | 427600                          | Actual Collections From Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |  |
| S/P           | 4120  | 427600                          | Actual Collections From Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |  |
| S/P           | 4120  | 427700                          | Other Actual Collections - Federal/Non-Federal Exception Sources  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |  |
| S/P           | 4120  | 427700                          | Other Actual Collections - Federal/Non-Federal Exception Sources  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |  |
| S/P           | 4120  | 427700                          | Other Actual Collections - Federal/Non-Federal Exception Sources  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      | 6           |  |
| S/P           | 4120  | 487200                          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |  |
| S/P           | 4120  | 487200                          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E          | D             | D/R        |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |  |
| S/P           | 4120  | 497200                          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E          | D/C           | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 12          |  |
| S/P           | 4120  | 497200                          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E          | D/C           | D/R        |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |  |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 4121     | Interest on Federal securities (-)                                    |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4121     | 427300  | Interest Collected From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER/TR             | N                      | -     | +      |             |
| S/P           | 4121     | 429000  | Amortization of Investments in U.S. Treasury Zero Coupon Bonds  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EP/ER/TR                | N                      | -     | +      |             |
| S/P           | 4122     | Interest on uninvested funds (-)                                      |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4122     | 427300  | Interest Collected From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | Non-Federal sources (-)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4123     | 421200  | Liquidation of Deficiency - Offsetting Collections  | E          | D             | D          |            |           |            | M       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 422200  | Unfilled Customer Orders With Advance   | E          | D/C           | R          |            |           |            | M       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4123     | 422200  | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           |            | M       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4123     | 425200  | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources                            | E          | D             | R          |            |           |            | M       |               | E           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4123     | 425300  | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid   | E          | D             | R          |            |           |            | M       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4123     | 425400  | Reimbursements Earned - Collected From Non-Federal Sources  | E          | D             | R          |            |           |            | M       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4123     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 426100  | Actual Collections of Business-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      | 6           |
| S/P           | 4123     | 426200  | Actual Collections of Loan Principal  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 426200  | Actual Collections of Loan Principal  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 426200  | Actual Collections of Loan Principal  | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      |             |
| S/P           | 4123     | 426300  | Actual Collections of Loan Interest   | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 426300  | Actual Collections of Loan Interest   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 426300  | Actual Collections of Loan Interest   | E          | D/C           | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      |             |
| S/P           | 4123     | 426400  | Actual Collections of Rent  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 426400  | Actual Collections of Rent  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 426500  | Actual Collections From Sale of Foreclosed Property   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 426500  | Actual Collections From Sale of Foreclosed Property   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 426500  | Actual Collections From Sale of Foreclosed Property   | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      |             |
| S/P           | 4123     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4123     | 426600  | Other Actual Business-Type Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | ES/ET                   | N                      | -     | +      | 6           |
| S/P           | 4123     | 426800  | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)                             | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | -     | +      |             |
| S/P           | 4123     | 427000  | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services               | E          | D             | D          |            |           |            | M       |               | N           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4123     | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E          | D             | D          |            |           |            | M       |               | N           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 4123     | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E          | D             | D/R        |            |           |            | M       |               | N           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 4123     | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E          | D/C           | D          |            |           |            | M       |               | E/N         |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 12          |
| S/P           | 4123     | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E          | D/C           | D/R        |            |           |            | M       |               | E/N         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 12          |
| S/P           | 4124     | Offsetting governmental collections (-)                               |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4124     | 421200  | Liquidation of Deficiency - Offsetting Collections  | E          | D             | D          |            |           |            | M       |               | E           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4124     | 426000  | Actual Collections of Governmental-Type Fees  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4124     | 426700  | Other Actual Governmental-Type Collections From Non-Federal Sources                                     | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 4130     | Offsets against gross budget authority and outlays (total) (-)        |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | This line is calculated. Equals the sum of lines 4120 through 4124.   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Additional offsets against gross budget authority only:               |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4140     | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4140     | 422100  | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4140     | 422100  | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4140     | 422100  | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 1, 7        |
| S/P           | 4140     | 422100  | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 1, 7        |
| S/P           | 4140     | 422300  | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1, 7        |
| S/P           | 4140     | 422300  | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 4140     | 422300  | Uncollected Subsidy from Program Account                                     | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      | 1           |
| S/P           | 4140     | 422300  | Uncollected Subsidy from Program Account                                     | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | +     | -      | 1           |
| S/P           | 4140     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S/P           | 4140     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S/P           | 4140     | 425100  | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S/P           | 4140     | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S/P           | 4140     | 425100  | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 1, 7        |
| S/P           | 4140     | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 1, 7        |
| S/P           | 4140     | 428300  | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 4140     | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 4140     | 428300  | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4140     | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4140     | 428500  | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 4140     | 428500  | Receivable From the Liquidating Fund   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 4140     | 428500  | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4140     | 428500  | Receivable From the Liquidating Fund   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4140     | 428600  | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 4140     | 428600  | Receivable From the Financing Fund   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 4140     | 428600  | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4140     | 428600  | Receivable From the Financing Fund   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4140     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 1           |
| S/P           | 4140     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 1           |
| S/P           | 4140     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S/P           | 4140     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S/P           | 4140     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | -     | +      | 1, 6        |
| S/P           | 4140     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 1, 6        |
| S/P           | 4140     | 428700  | Other Federal Receivables  | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      | 1           |
| S/P           | 4140     | 428700  | Other Federal Receivables  | B          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      | 1           |
| S             | 4141     | Change in uncollected pymts, Fed sources, expired accounts (+ or -) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S             | 4141     | 422100  | Unfilled Customer Orders Without Advance                                     | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S             | 4141     | 422100  | Unfilled Customer Orders Without Advance                                     | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S             | 4141     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1           |
| S             | 4141     | 422500  | Expenditure Transfers From Trust Funds - Receivable                          | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1           |
| S             | 4141     | 425100  | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| S             | 4141     | 425100  | Reimbursements Earned - Receivable   | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| S             | 4141     | 428300  | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4141     | 428300  | Interest Receivable From Treasury  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4141     | 428500  | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4141     | 428500  | Receivable From the Liquidating Fund   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4141     | 428600  | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4141     | 428600  | Receivable From the Financing Fund   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4141     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | -     | +      | 1           |
| S             | 4141     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      | 1           |
| S             | 4141     | 428700  | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | -     | +      | 1, 6        |
| S             | 4141     | 428700  | Other Federal Receivables  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | E                 |                  | K/N         | ES/ET                   | N                      | +     | -      | 1, 6        |
| P             | 4142     | Offsetting collections credited to expired accounts                 |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 4142     | 421200  | Liquidation of Deficiency - Offsetting Collections                           | E          | D             | D          |            |           |            | M       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 422200  | Unfilled Customer Orders With Advance  | E          | D/C           | R          |            |           |            | M       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 1, 7        |
| P             | 4142     | 422200  | Unfilled Customer Orders With Advance  | B          | D/C           | R          |            |           |            | M       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 1, 7        |
| P             | 4142     | 423110  | Unfilled Customer Orders With Advance - Transferred - With Offset            | E          | D             | R          |            |           |            | M       |               | F           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4142     | 425200  | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources | E          | D             | R          |            |           |            | M       |               | E/F         |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4142     | 425300  | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid              | E          | D             | R          |            |           |            | M       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4142     | 425400  | Reimbursements Earned - Collected From Non-Federal Sources                   | E          | D             | R          |            |           |            | M       |               | N           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4142     | 425500  | Expenditure Transfers from Trust Funds - Collected                           | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4142     | 426000  | Actual Collections of Governmental-Type Fees                                 | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 426100  | Actual Collections of Business-Type Fees                                     | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 426100  | Actual Collections of Business-Type Fees                                     | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 6           |
| P             | 4142     | 426200  | Actual Collections of Loan Principal   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| P             | 4142     | 426300      | Actual Collections of Loan Interest   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 426400      | Actual Collections of Rent  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 426500      | Actual Collections From Sale of Foreclosed Property   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 426600      | Other Actual Business-Type Collections From Non-Federal Sources   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 6           |
| P             | 4142     | 426700      | Other Actual Governmental-Type Collections From Non-Federal Sources                                     | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 427100      | Actual Program Fund Subsidy Collected   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 427500      | Actual Collections From Liquidating Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 427600      | Actual Collections From Financing Fund  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| P             | 4142     | 427700      | Other Actual Collections - Federal/Non-Federal Exception Sources  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                |                   | E                | K/N         | ES/ET                   | N                      | +     | -      | 6           |
| P             | 4142     | 487200      | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E          | D             | D/R        |            |           |            | M       |               | F/N         |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 4142     | 497200      | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E          | D/C           | D/R        |            |           |            | M       |               | E/F/N       |            | X      |                |                   | E                | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 12          |

|     |      |   |   |   |     |     |  |  |  |   |  |       |  |   |  |   |   |     |                         |     |   |   |    |
|-----|------|---|---|---|-----|-----|--|--|--|---|--|-------|--|---|--|---|---|-----|-------------------------|-----|---|---|----|
| S/P | 4143 | Recoveries of prior year paid obligations, unexpired accounts |   |   |     |     |  |  |  |   |  |       |  |   |  |   |   |     |                         |     |   |   |    |
| S/P | 4143 | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D   | D   |  |  |  | M |  | F/N   |  | X |  | U | U | N   | EP/ER                   | D/G | + | - |    |
| S/P | 4143 | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D   | D/R |  |  |  | M |  | F/N   |  | X |  | U | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | + | - |    |
| S/P | 4143 | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E | D/C | D   |  |  |  | M |  | E/F/N |  | X |  | U | U | N   | EP/ER                   | D/G | + | - | 12 |
| S/P | 4143 | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E | D/C | D/R |  |  |  | M |  | E/F/N |  | X |  | U | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | + | - | 12 |

|   |      |   |   |   |     |     |  |  |  |   |  |       |  |   |  |   |  |     |                         |   |   |   |    |
|---|------|---|---|---|-----|-----|--|--|--|---|--|-------|--|---|--|---|--|-----|-------------------------|---|---|---|----|
| S | 4144 | Recoveries of prior year paid obligations, expired accounts |   |   |     |     |  |  |  |   |  |       |  |   |  |   |  |     |                         |   |   |   |    |
| S | 4144 | 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D   | D/R |  |  |  | M |  | F/N   |  | X |  | E |  | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |    |
| S | 4144 | 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E | D/C | D/R |  |  |  | M |  | E/F/N |  | X |  | E |  | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 12 |

|   |      |   |   |   |     |     |  |   |  |   |  |     |  |  |  |   |  |     |                         |     |   |   |   |
|---|------|---|---|---|-----|-----|--|---|--|---|--|-----|--|--|--|---|--|-----|-------------------------|-----|---|---|---|
| S | 4146 | Anticipated offsetting collections (+ or -) |   |   |     |     |  |   |  |   |  |     |  |  |  |   |  |     |                         |     |   |   |   |
| S | 4146 | 404700                                      | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | E | C   | D   |  | S |  | M |  |     |  |  |  | U |  | N   | EP/ER                   | D/G | - | + | 2 |
| S | 4146 | 404700                                      | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | E | C   | D/R |  | S |  | M |  |     |  |  |  | U |  | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 2 |
| S | 4146 | 406000                                      | Anticipated Collections From Non-Federal Sources  | E | D   | D   |  |   |  | M |  | N   |  |  |  | U |  | N   | EP/ER                   | D/G | - | + | 2 |
| S | 4146 | 406000                                      | Anticipated Collections From Non-Federal Sources  | E | D   | D   |  |   |  | M |  | N   |  |  |  | U |  | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 2 |
| S | 4146 | 407000                                      | Anticipated Collections From Federal Sources  | E | D   | D   |  |   |  | M |  | E/F |  |  |  | U |  | N   | EP/ER                   | D/G | - | + | 2 |
| S | 4146 | 407000                                      | Anticipated Collections From Federal Sources  | E | D   | D   |  |   |  | M |  | E/F |  |  |  | U |  | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 2 |
| S | 4146 | 416000                                      | Anticipated Transfers - Current-Year Authority  | E | D/C | D   |  | S |  | M |  |     |  |  |  | U |  | N   | EP/ER                   | D/G | - | + | 2 |
| S | 4146 | 416000                                      | Anticipated Transfers - Current-Year Authority  | E | D/C | D/R |  | S |  | M |  |     |  |  |  | U |  | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 2 |
| S | 4146 | 421000                                      | Anticipated Reimbursements  | E | D/C | R   |  |   |  | M |  |     |  |  |  | U |  | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 2 |
| S | 4146 | 421100                                      | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority     | E | C   | D   |  |   |  | M |  |     |  |  |  | U |  | N   | ER                      | N   | - | + | 2 |
| S | 4146 | 421500                                      | Anticipated Expenditure Transfers from Trust Funds  | E | D   | D   |  |   |  | M |  |     |  |  |  | U |  | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N   | - | + | 2 |

|     |      |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S/P | 4150 | Additional offsets against budget authority only (total)                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S   |      | This line is calculated. Equals sum of lines 4140, 4141, 4143, 4144 and 4146. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| P   |      | This line is calculated. Equals sum of lines 4140, 4142 and 4143.             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|     |      |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S/P | 4160 | Budget authority, net (mandatory)   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S   |      | This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141, 4143, 4144 and 4146. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| P   |      | This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4143.                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S/P | 4170 | Outlays, net (mandatory)   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S/P |      | This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           |          |             | Budget authority and outlays, net (total)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4180     |             | Budget authority, net (total)   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | This line is calculated. Equals sum of lines 4070 and 4160.                               |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 4190     |             | Outlays, net (total)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          |             | This line is calculated. Equals sum of lines 4080 and 4170.                               |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | MEMORANDUM (NON-ADD) ENTRIES:   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | Investments in Federal securities   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5000     |             | Total investments, SOY: Federal securities: Par value                                     |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5000     | 161000      | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service        | B          | D/C           |            |            |           |            |         |               | F/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5000     | 161020      | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market      | B          | D/C           |            |            |           |            |         |               | F/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5000     | 162000      | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          | B          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5000     | 163000      | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | B          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5001     |             | Total investments, EOY: Federal securities: Par value                                     |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5001     | 161000      | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service        | E          | D/C           |            |            |           |            |         |               | F/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5001     | 161020      | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market      | E          | D/C           |            |            |           |            |         |               | F/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5001     | 162000      | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          | E          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5001     | 163000      | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             |          |             | Investments in non-Federal securities:  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5010     |             | Total investments, SOY: non-Federal securities: Market value (+ or -)                     |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5010     | 161800      | Market Adjustment - Investments   | B          | D/C           |            |            |           |            |         |               | E/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5010     | 161800      | Market Adjustment - Investments   | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5010     | 162000      | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          | B          | D/C           |            |            |           |            |         |               | E/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5010     | 162000      | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5010     | 162100      | Discount on Securities Other Than the Bureau of the Fiscal Service Securities             | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5010     | 162100      | Discount on Securities Other Than the Bureau of the Fiscal Service Securities             | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5010     | 162200      | Premium on Securities Other Than the Bureau of the Fiscal Service Securities              | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5010     | 162200      | Premium on Securities Other Than the Bureau of the Fiscal Service Securities              | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5010     | 169000      | Other Non-Federal Investments   | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5010     | 169000      | Other Non-Federal Investments   | B          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5011     |             | Total investments, EOY: non-Federal securities: Market value (+ or -)                     |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5011     | 161800      | Market Adjustment - Investments   | E          | D/C           |            |            |           |            |         |               | E/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5011     | 161800      | Market Adjustment - Investments   | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5011     | 162000      | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          | E          | D/C           |            |            |           |            |         |               | E/N         |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5011     | 162000      | Investments in Securities Other Than the Bureau of the Fiscal Service Securities          | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5011     | 162100      | Discount on Securities Other Than the Bureau of the Fiscal Service Securities             | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5011     | 162100      | Discount on Securities Other Than the Bureau of the Fiscal Service Securities             | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5011     | 162200      | Premium on Securities Other Than the Bureau of the Fiscal Service Securities              | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5011     | 162200      | Premium on Securities Other Than the Bureau of the Fiscal Service Securities              | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5011     | 169000      | Other Non-Federal Investments   | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5011     | 169000      | Other Non-Federal Investments   | E          | D/C           |            |            |           |            |         |               | N           |            |        |                |                   | U                | X/N         | EP/ER                   | D/G                    | +     | -      |             |
| P             | 5012     |             | Total investments, SOY: non-Federal securities: Market value (means of financing)         |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | This line is not required to be supported by the USSGL.                                   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5013     |             | Total investments, EOY: non-Federal securities: Market value (means of financing)         |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | This line is not required to be supported by the USSGL.                                   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| P             |          |             | Contract authority:  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5050     |             | Unfunded contract authority, SOY   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5050     | 413600      | Contract Authority To Be Liquidated by Trust Funds                                   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | ET                      | N                      | +     | -      | 3           |
| P             | 5050     | 413700      | Transfers of Contract Authority - Allocation   | B          | D/C           | D          |            |           |            | D/M     |               | F           |            | X      |                |                   | U                | X/N         | ET                      | N                      | +     | -      | 3           |
| P             | 5050     | 413900      | Contract Authority Carried Forward   | B          | D             | D          |            |           |            | D/M     |               |             |            |        |                |                   | U                | X/N         | EG/EP/ER/ES/ET          | N                      | +     | -      | 3           |
| P             | 5050     | 415300      | Transfers of Contract Authority - Non-Allocation                                     | B          | D/C           | D          |            |           |            | M       |               | F           | BAL/NEW    | X      |                |                   | U                | X/N         | ET                      | N                      | +     | -      | 3           |
| P             | 5051     |             | Adjustment to unfunded contract authority brought forward, Oct 1 (+ or -)            |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5051     | 413100      | Current-Year Indefinite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                |                   | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5051     | 413120      | Current-Year Definite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                |                   | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5051     | 413200      | Substitution of Contract Authority   | E          | D/C           | D/R        |            | S         |            | M       |               |             |            | P      |                |                   | U                | X/N         | ER                      | N                      | +     | -      |             |
| P             | 5051     | 413300      | Decreases to Indefinite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                |                   | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5051     | 413400      | Indefinite Contract Authority Withdrawn  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                |                   | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5051     | 413415      | Adjustment for Definite Contract Authority - Prior-Year                              | E          | D/C           | D          |            |           |            | M       |               |             |            | P      |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5051     | 413500      | Contract Authority Liquidated  | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | B/P    |                |                   | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5051     | 413600      | Contract Authority To Be Liquidated by Trust Funds                                   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P      |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5051     | 413700      | Transfers of Contract Authority - Allocation   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P    |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5051     | 415300      | Transfers of Contract Authority - Non-Allocation                                     | E          | D/C           | D          |            |           |            | M       |               | F           | BAL/NEW    | B/P    |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5051     | 439200      | Permanent Reduction - New Budget Authority   | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P    | ATB/OTR        |                   | U                | X/K/N       | ET                      | N                      | +     | -      |             |
| P             | 5051     | 439200      | Permanent Reduction - New Budget Authority   | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P    | OTR            |                   | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| P             | 5051     | 439200      | Permanent Reduction - New Budget Authority   | E          | D/C           | D          |            | C         |            | M       |               |             |            | P      | OTR            |                   | U                | N           | ES                      | N                      | +     | -      |             |
| P             | 5051     | 439300      | Permanent Reduction - Prior-Year Balances  | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | P      | OTR            |                   | U                | X/K/N       | EG/EP/ER/ET             | N                      | +     | -      |             |
| P             | 5052     |             | Unfunded contract authority, EOY   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5052     | 413000      | Appropriation to Liquidate Contract Authority Withdrawn                              | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P/X  |                |                   | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5052     | 413100      | Current-Year Indefinite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P/X    |                |                   | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5052     | 413120      | Current-Year Definite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P/X    |                |                   | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5052     | 413200      | Substitution of Contract Authority   | E          | D/C           | D/R        |            | S         |            | M       |               |             |            | P/X    |                |                   | U                | X/N         | ER                      | N                      | +     | -      |             |
| P             | 5052     | 413300      | Decreases to Indefinite Contract Authority   | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P/X    |                |                   | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5052     | 413400      | Indefinite Contract Authority Withdrawn  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | P/X    |                |                   | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5052     | 413415      | Adjustment for Definite Contract Authority - Prior-Year                              | E          | D/C           | D          |            |           |            | M       |               |             |            | P/X    |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5052     | 413500      | Contract Authority Liquidated  | E          | D/C           | D          |            | P/S       |            | D/M     |               |             |            | B/P/X  |                |                   | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| P             | 5052     | 413600      | Contract Authority To Be Liquidated by Trust Funds                                   | E          | C             | D          |            |           |            | D/M     |               |             |            | P/X    |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5052     | 413700      | Transfers of Contract Authority - Allocation   | E          | C             | D          |            |           |            | M       |               | F           |            | B/P/X  |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5052     | 413900      | Contract Authority Carried Forward   | E          | D             | D          |            |           |            | D/M     |               |             |            |        |                |                   | U                | X/N         | EG/EP/ER/ES/ET          | N                      | +     | -      | 3           |
| P             | 5052     | 415300      | Transfers of Contract Authority - Non-Allocation                                     | E          | D/C           | D          |            |           |            | M       |               |             | BAL/NEW    | B/P/X  |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5052     | 415400      | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred         | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P/X  |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5052     | 415500      | Appropriation to Liquidate Contract Authority - Allocation - Transferred             | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P/X  |                |                   | U                | X/N         | ET                      | N                      | +     | -      |             |
| P             | 5052     | 439200      | Permanent Reduction - New Budget Authority   | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P/X  | ATB/OTR        |                   | U                | X/K/N       | ET                      | N                      | +     | -      |             |
| P             | 5052     | 439200      | Permanent Reduction - New Budget Authority   | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | B/P/X  | OTR            |                   | U                | X/K/N       | EG/EP/ER                | N                      | +     | -      |             |
| P             | 5052     | 439200      | Permanent Reduction - New Budget Authority   | E          | D/C           | D          |            | C         |            | M       |               |             |            | P      | OTR            |                   | U                | N           | ES                      | N                      | +     | -      |             |
| P             | 5052     | 439300      | Permanent Reduction - Prior-Year Balances  | E          | D/C           | D          |            | C         |            | D/M     |               |             |            | P/X    | OTR            |                   | U                | X/K/N       | EG/EP/ER/ET             | N                      | +     | -      |             |
| P             | 5054     |             | Fund balance in excess of liquidating requirements, SOY: Unfunded contract authority |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | This line is not required to be supported by the USSGL.                              |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5055     |             | Fund balance in excess of liquidating requirements, EOY: Unfunded contract authority |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | This line is not required to be supported by the USSGL.                              |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5061     |             | Limitation on obligations (Transportation trust funds)                               |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | This line is not required to be supported by the USSGL.                              |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             |          |             | Outstanding debt (special and non-revolving trust funds only):                       |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5080     |             | Outstanding debt, SOY (-)  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5080     | 251000      | Principal Payable to the Bureau of the Fiscal Service                                | B          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 5080     | 259000      | Other Debt   | B          | D/C           |            |            |           |            |         |               | F/G         |            |        |                |                   | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 5080     | 259100      | Repayable Advance Debt   | B          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| P             | 5080     | 259200      | Appropriated Debt  | B          | D/C           |            |            |           |            |         |               | F/G         |            |        |                |                   | U                | X/N         | ES/ET                   | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.                          | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type   | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|-----------------------------------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------|------------------------|-------|--------|-------------|
| P             | 5081                              | Outstanding debt, EOY (-)                                  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5081                              | 251000   | Principal Payable to the Bureau of the Fiscal Service   | E          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | ES/ET       | N                      | +     | -      |             |
| P             | 5081                              | 259000   | Other Debt  | E          | D/C           |            |            |           |            |         |               | F/G         |            |        |                |                   | U                | X/N         | ES/ET       | N                      | +     | -      |             |
| P             | 5081                              | 259100   | Repayable Advance Debt  | E          | D/C           |            |            |           |            |         |               | F           |            |        |                |                   | U                | X/N         | ES/ET       | N                      | +     | -      |             |
| P             | 5081                              | 259200   | Appropriated Debt   | E          | D/C           |            |            |           |            |         |               | F/G         |            |        |                |                   | U                | X/N         | ES/ET       | N                      | +     | -      |             |
| P             | 5082                              | Borrowing (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5082                              | 412800   | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                   | E          | D             | D          |            | B         |            | D/M     |               | F           |            | X      | SEQ/XXX        |                   | U                | X/N         | ES/ET       | N                      | -     | +      |             |
| P             | 5082                              | 414500   | Borrowing Authority Converted to Cash   | E          | C             | D          |            |           |            | D/M     | F/P/T         |             |            |        |                |                   | U                | X/N         | ES/ET       | N                      | +     | -      |             |
| P             | Unavailable unobligated balances: |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5090                              | Unexpired unavailable balance, SOY: Offsetting collections |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5090                              | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                |                   | U                | X/N         | EG/EP/ER    | N                      | -     | +      |             |
| P             | 5090                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | U                | X/N         | EG/TR       | N                      | -     | +      |             |
| P             | 5090                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | X/N         | EP/ER       | N                      | -     | +      |             |
| P             | 5090                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | X/N         | ET          | N                      | -     | +      |             |
| P             | 5090                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | R          |            | S         |            | M       |               |             |            | P      | SEQ            |                   | U                | N           | EG/EP/TR    | N                      | -     | +      |             |
| P             | 5090                              | 438300   | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | X/N         | EG/EP/ER/TR | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D/M     |               |             |            | X      | ATB/OTR/SEQ    |                   | U                | X/N         | EG/TR       | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | U                | X/N         | EG/TR       | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D/M     |               |             |            | X      | OTR/SEQ        |                   | U                | X/N         | EP/ER       | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | X/N         | EP/ER       | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D/M     |               |             |            | X      | SEQ            |                   | U                | X/N         | ET          | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | X/N         | ET          | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | X/N         | ES          | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        |                   | U                | N           | EG          | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | M       |               |             |            | P      | SEQ            |                   | U                | N           | EG/EP/TR    | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | EG/EP/TR    | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ            |                   | U                | N           | ET          | N                      | -     | +      | 8           |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | ER          | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR            |                   | U                | N           | ER          | N                      | -     | +      |             |
| P             | 5090                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | C             | R          |            | S         |            | D       |               |             |            | P      | OTR            |                   | U                | N           | ER          | N                      | -     | +      |             |
| P             | 5090                              | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable                                   | B          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | U                | N           | EP          | N                      | -     | +      |             |
| P             | 5090                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | B          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | U                | X/N         | EG/EP/ER    | N                      | -     | +      |             |
| P             | 5090                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                |                   | U                | X/N         | EG/EP/ER    | N                      | -     | +      |             |
| P             | 5090                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | B          | C             | R          |            | S         |            | D       |               |             |            | X      |                |                   | U                | N           | EG/ER       | N                      | -     | +      |             |
| P             | 5090                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | D/C           | R          |            | S         |            | D       |               |             |            | B/P    |                |                   | U                | N           | EG/ER       | N                      | -     | +      |             |
| P             | 5091                              | Expiring unavailable balance: Offsetting collections (-)   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5091                              | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                |                   | U                | X           | EG/EP/ER    | N                      | +     | -      |             |
| P             | 5091                              | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D             | D/R        |            |           |            | D/M     |               |             |            | X      |                |                   | U                | X           | EG/EP/ER    | N                      | +     | -      |             |
| P             | 5091                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | U                | X           | EG/TR       | N                      | +     | -      |             |
| P             | 5091                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | X           | EP/ER       | N                      | +     | -      |             |
| P             | 5091                              | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | X           | ET          | N                      | +     | -      |             |
| P             | 5091                              | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | ATB/OTR/SEQ    |                   | U                | X           | EG/TR       | N                      | +     | -      |             |
| P             | 5091                              | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | OTR/SEQ        |                   | U                | X           | EP/ER       | N                      | +     | -      |             |
| P             | 5091                              | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | SEQ            |                   | U                | X           | ET          | N                      | +     | -      |             |
| P             | 5091                              | 438300   | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | X           | EG/EP/ER/TR | N                      | +     | -      |             |
| P             | 5091                              | 438300   | Temporary Reduction - Prior-Year Balances   | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | OTR/SEQ        |                   | U                | X           | EG/EP/ER/TR | N                      | +     | -      |             |
| P             | 5091                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | ATB/OTR/SEQ    |                   | U                | X           | EG/TR       | N                      | +     | -      | 8           |
| P             | 5091                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | OTR/SEQ        |                   | U                | X           | EP/ER       | N                      | +     | -      | 8           |
| P             | 5091                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | SEQ            |                   | U                | X           | ET          | N                      | +     | -      | 8           |
| P             | 5091                              | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | X           | EG/EP/TR    | N                      | +     | -      | 8           |
| P             | 5091                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                |                   | U                | X           | EG/EP/ER    | N                      | +     | -      |             |
| P             | 5091                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | U                | X           | EG/EP/ER    | N                      | +     | -      |             |
| P             | 5091                              | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | B          | C             | R          |            | S         |            | D       |               |             |            | X      |                |                   | U                | N           | EG          | N                      | +     | -      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.   | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type   | Financing Account Code | Debit | Credit | Addl. Info. |  |
|---------------|--|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------|------------------------|-------|--------|-------------|--|
| P             | 5092   | Unexpired unavailable balance, EOY: Offsetting collections |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |  |
| P             | 5092   | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                |                   | U                | N           | EG/EP/ER    | N                      | -     | +      |             |  |
| P             | 5092   | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D             | D/R        |            |           |            | D/M     |               |             |            | X      |                |                   | U                | N           | EG/EP/ER    | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | U                | N           | EG/TR       | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | N           | EP/ER       | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | N           | ET          | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | ES          | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | ATB/OTR/SEQ    |                   | U                | N           | EG/TR       | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | OTR/SEQ        |                   | U                | N           | EP/ER       | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | SEQ            |                   | U                | N           | ET          | N                      | -     | +      |             |  |
| P             | 5092   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | R          |            | S         |            | M       |               |             |            | P/X    | SEQ            |                   | U                | N           | EG/EP/ER/TR | N                      | -     | +      |             |  |
| P             | 5092   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | U                | N           | EG/EP/ER/TR | N                      | -     | +      |             |  |
| P             | 5092   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      | OTR/SEQ        |                   | U                | N           | EG/EP/ER/TR | N                      | -     | +      |             |  |
| P             | 5092   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR            |                   | U                | N           | EG/ER       | N                      | -     | +      |             |  |
| P             | 5092   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | ER          | N                      | -     | +      |             |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | ATB/OTR/SEQ    |                   | U                | N           | EG/TR       | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | OTR/SEQ        |                   | U                | N           | EP/ER       | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | SEQ            |                   | U                | N           | ET          | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | ES          | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ        |                   | U                | N           | EG          | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | M       |               |             |            | P/X    | SEQ            |                   | U                | N           | EG/EP/TR    | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ            |                   | U                | N           | ET          | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | M       |               |             |            | P      | SEQ            |                   | U                | X/K/N       | ES          | N                      | -     | +      | 8           |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | ER          | N                      | -     | +      |             |  |
| P             | 5092   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | C             | R          |            | S         |            | D       |               |             |            | P/X    | OTR            |                   | U                | N           | ER          | N                      | -     | +      |             |  |
| P             | 5092   | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable                                   | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | U                | N           | EP          | N                      | -     | +      |             |  |
| P             | 5092   | 439402   | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable                        | E          | D             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | U                | N           | EP          | N                      | -     | +      |             |  |
| P             | 5092   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                |                   | U                | N           | EG/EP/ER    | N                      | -     | +      |             |  |
| P             | 5092   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | U                | N           | EG/EP/ER    | N                      | -     | +      |             |  |
| P             | 5092   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | D/C           | R          |            | S         |            | D       |               |             |            | B/P    |                |                   | U                | N           | EG/ER       | N                      | -     | +      |             |  |
| P             | 5092   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | C             | R          |            | S         |            | D       |               |             |            | X      |                |                   | U                | N           | EG/ER       | N                      | -     | +      |             |  |
| P             | Equals the amount on line 5090 minus the sum of the amounts on lines 1702, 1723, 1725, 1802, 1823, 1824, and 5091. |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |  |
| P             | 5093   | Expired unavailable balance, SOY: Offsetting collections   |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |  |
| P             | 5093   | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                |                   | E                | K/N         | EG          | N                      | -     | +      |             |  |
| P             | 5093   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | E                | K/N         | EG/TR       | N                      | -     | +      |             |  |
| P             | 5093   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | K/N         | EP/ER       | N                      | -     | +      |             |  |
| P             | 5093   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | E                | K/N         | ET          | N                      | -     | +      |             |  |
| P             | 5093   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | K/N         | EG/EP/ER/TR | N                      | -     | +      |             |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D/M     |               |             |            | X      | ATB/OTR/SEQ    |                   | E                | K/N         | EG/TR       | N                      | -     | +      | 8           |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | E                | K/N         | EG/TR       | N                      | -     | +      |             |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D/M     |               |             |            | X      | OTR/SEQ        |                   | E                | K/N         | EP/ER       | N                      | -     | +      | 8           |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | K/N         | EP/ER       | N                      | -     | +      |             |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D/M     |               |             |            | X      | SEQ            |                   | E                | K/N         | ET          | N                      | -     | +      | 8           |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | E                | K/N         | ET          | N                      | -     | +      |             |  |
| P             | 5093   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | E                | K/N         | EG/EP/ER/TR | N                      | -     | +      | 8           |  |
| P             | 5093   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | B          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | E                | K/N         | EG          | N                      | -     | +      |             |  |
| P             | 5093   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                |                   | E                | K/N         | EG          | N                      | -     | +      |             |  |
| P             | 5093   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation                          | E          | C             | R          |            | S         |            | D       |               |             |            | X      |                |                   | U                | N           | EG          | N                      | -     | +      |             |  |
| P             | 5094   | Canceling unavailable balance: Offsetting collections (-)  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |  |
| P             | 5094   | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                |                   | E                | K           | EG          | N                      | +     | -      |             |  |
| P             | 5094   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | E                | K           | EG/TR       | N                      | +     | -      |             |  |
| P             | 5094   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | K           | EP/ER       | N                      | +     | -      |             |  |
| P             | 5094   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | E                | K           | ET          | N                      | +     | -      |             |  |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.   | USSGL Acct.  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type   | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|--|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------|------------------------|-------|--------|-------------|
| P             | 5094   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | K           | EG/EP/ER/TR | N                      | +     | -      |             |
| P             | 5094   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | ATB/OTR/SEQ    |                   | E                | K           | EG/TR       | N                      | +     | -      | 8           |
| P             | 5094   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | OTR/SEQ        |                   | E                | K           | EP/ER       | N                      | +     | -      | 8           |
| P             | 5094   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | SEQ            |                   | E                | K           | ET          | N                      | +     | -      | 8           |
| P             | 5094   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | E                | K           | EG/EP/ER/TR | N                      | +     | -      | 8           |
| P             | 5094   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                |                   | E                | K           | EG          | N                      | +     | -      |             |
| P             | 5094   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | E                | K           | EG          | N                      | +     | -      |             |
| P             | 5095   | Expired unavailable balance, EOY: Offsetting collections |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5095   | 415800   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation   | E          | D/C           | D/R        |            |           |            | D/M     |               |             |            | P      |                |                   | E                | N           | EG          | N                      | -     | +      |             |
| P             | 5095   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | ATB/OTR/SEQ    |                   | E                | N           | EG/TR       | N                      | -     | +      |             |
| P             | 5095   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | N           | EP/ER       | N                      | -     | +      |             |
| P             | 5095   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | SEQ            |                   | E                | N           | ET          | N                      | -     | +      |             |
| P             | 5095   | 438300   | Temporary Reduction - Prior-Year Balances   | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P      | OTR/SEQ        |                   | E                | N           | EG/EP/ER/TR | N                      | -     | +      |             |
| P             | 5095   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | ATB/OTR/SEQ    |                   | E                | N           | EG/TR       | N                      | -     | +      | 8           |
| P             | 5095   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | OTR/SEQ        |                   | E                | N           | EP/ER       | N                      | -     | +      | 8           |
| P             | 5095   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | P/X    | SEQ            |                   | E                | N           | ET          | N                      | -     | +      | 8           |
| P             | 5095   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            |                   | E                | N           | EG/EP/ER/TR | N                      | -     | +      | 8           |
| P             | 5095   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | D/C           | D          |            | S         |            | D/M     |               |             |            | B/P    |                |                   | E                | N           | EG          | N                      | -     | +      |             |
| P             | 5095   | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | E          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                |                   | E                | N           | EG          | N                      | -     | +      |             |
| P             | Equals the amount on line 5093 minus the amount on line 5094 |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5096   | Unexpired unavailable balance, SOY: Appropriations       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5096   | 415700   | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      | E          | D/C           | D          |            | P         |            | D       |               |             |            | P      |                |                   | U                | X/N         | EG          | N                      | +     | -      |             |
| P             | 5096   | 415730   | Authority Made Available From Appropriations Previously Precluded From Obligation   | E          | D             | D          |            |           |            | D       |               |             |            | P      |                |                   | U                | N           | ES          | N                      | +     | -      |             |
| P             | 5096   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | X/N         | EP/ER       | N                      | -     | +      |             |
| P             | 5096   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D/M     |               |             |            | X      | SEQ            |                   | U                | X/N         | EP/ER       | N                      | -     | +      | 8           |
| P             | 5096   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | X/N         | EP/ER       | N                      | -     | +      |             |
| P             | 5096   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | EP/ES       | N                      | -     | +      |             |
| P             | 5096   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | X         |            | M       |               |             |            | P      | SEQ            |                   | U                | N           | EP/ES       | N                      | -     | +      |             |
| P             | 5096   | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | P         |            | D       |               |             |            | B/P    |                |                   | U                | X/N         | EG          | N                      | -     | +      |             |
| P             | 5096   | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | C             | D          |            | P         |            | D       |               |             |            | X      |                |                   | U                | X/N         | EG          | N                      | -     | +      |             |
| P             | 5096   | 439730   | Appropriations Temporarily Precluded From Obligation  | E          | C             | D          |            |           |            | D       |               |             |            | B/P    |                |                   | U                | X/N         | ES          | N                      | -     | +      |             |
| P             | 5096   | 439730   | Appropriations Temporarily Precluded From Obligation  | B          | C             | D          |            |           |            | D       |               |             |            | X      |                |                   | U                | X/N         | ES          | N                      | -     | +      |             |
| P             | 5097   | Expiring unavailable balance: Appropriations (-)         |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5097   | 415700   | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                |                   | U                | X           | EG          | N                      | +     | -      |             |
| P             | 5097   | 415730   | Authority Made Available From Appropriations Previously Precluded From Obligation   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | U                | X           | ES          | N                      | +     | -      |             |
| P             | 5097   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | X           | EP/ER       | N                      | +     | -      |             |
| P             | 5097   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | D/M     |               |             |            | X      | SEQ            |                   | U                | X           | EP/ER       | N                      | +     | -      |             |
| P             | 5097   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P/X    | SEQ            |                   | U                | X           | EP/ER       | N                      | +     | -      | 8           |
| P             | 5097   | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                |                   | U                | X           | EG          | N                      | +     | -      | 8           |
| P             | 5097   | 439730   | Appropriations Temporarily Precluded From Obligation  | E          | C             | D          |            |           |            | D       |               |             |            | X      |                |                   | U                | X           | ES          | N                      | +     | -      |             |
| P             | 5098   | Unexpired unavailable balance, EOY: Appropriations       |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |             |                        |       |        |             |
| P             | 5098   | 415700   | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                |                   | U                | N           | EG          | N                      | -     | +      |             |
| P             | 5098   | 415730   | Authority Made Available From Appropriations Previously Precluded From Obligation   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                |                   | U                | N           | ES          | N                      | -     | +      |             |
| P             | 5098   | 438200   | Temporary Reduction - New Budget Authority  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P      | SEQ            |                   | U                | N           | EP/ER       | N                      | -     | +      |             |
| P             | 5098   | 438200   | Temporary Reduction - New Budget Authority  | E          | C             | D          |            | P         |            | D/M     |               |             |            | X      | SEQ            |                   | U                | N           | EP/ER       | N                      | -     | +      |             |
| P             | 5098   | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | E          | D/C           | D          |            | P         |            | D/M     |               |             |            | P/X    | SEQ            |                   | U                | N           | EP/ER       | N                      | -     | +      | 8           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-----------|------------------------|-------|--------|-------------|
| P             | 5098     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation   | E          | C             | D          |            | X         |            | M       |               |             |            | X      | SEQ            |                   | U                | N           | EP/ES     | N                      | -     | +      |             |
| P             | 5098     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | E          | D/C           | D          |            | P         |            | D       |               |             |            | X      |                |                   | U                | N           | EG        | N                      | -     | +      | 8           |
| P             | 5098     | 439730      | Appropriations Temporarily Precluded From Obligation   | E          | D/C           | D          |            |           |            | D       |               |             |            | P      |                |                   | U                | N           | ES        | N                      | -     | +      |             |
| P             | 5098     | 439730      | Appropriations Temporarily Precluded From Obligation   | E          | C             | D          |            |           |            | D       |               |             |            | X      |                |                   | U                | N           | ES        | N                      | -     | +      |             |

|   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | Equals the amount on line 5096 minus the sum of the amounts on lines 1103, 1132, 1203, 1232, and 5097 for revolving funds only. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|   |      |   |  |   |     |   |  |   |  |     |  |  |  |       |     |  |   |       |       |   |   |   |      |
|---|------|---|--|---|-----|---|--|---|--|-----|--|--|--|-------|-----|--|---|-------|-------|---|---|---|------|
| P | 5099 | Unexpired unavailable balance, SOY: Unfunded contract authority |  |   |     |   |  |   |  |     |  |  |  |       |     |  |   |       |       |   |   |   |      |
| P | 5099 | 438200  | Temporary Reduction - New Budget Authority   | E | D/C | D |  | C |  | D/M |  |  |  | P     | SEQ |  | U | N     | ES/ET | N | - | + |      |
| P | 5099 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B | D/C | D |  | C |  | D/M |  |  |  | X     | SEQ |  | U | N     | ES/ET | N | - | + | 8    |
| P | 5099 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E | D/C | D |  | C |  | D/M |  |  |  | P     | SEQ |  | U | N     | ES/ET | N | - | + |      |
| P | 5099 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E | D/C | D |  | C |  | M   |  |  |  | X     | SEQ |  | U | X/N   | ES/ET | N | - | + |      |
| P | 5099 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | B | D/C | D |  | C |  | D/M |  |  |  | X     |     |  | U | X/N   | ES/ET | N | - | + | 3, 8 |
| P | 5099 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | E | D/C | D |  | C |  | D/M |  |  |  | B/P/X |     |  | U | X/K/N | ES/ET | N | - | + |      |

|   |      |   |   |   |     |   |  |   |  |     |  |  |  |       |     |  |   |       |       |   |   |   |   |
|---|------|---|---|---|-----|---|--|---|--|-----|--|--|--|-------|-----|--|---|-------|-------|---|---|---|---|
| P | 5100 | Unexpired unavailable balance, EOY: Unfunded contract authority |   |   |     |   |  |   |  |     |  |  |  |       |     |  |   |       |       |   |   |   |   |
| P | 5100 | 415700  | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation      | E | D   | D |  | C |  | M   |  |  |  | X     |     |  | U | X/N   | ET    | N | - | + |   |
| P | 5100 | 438200  | Temporary Reduction - New Budget Authority  | E | D/C | D |  | C |  | D/M |  |  |  | P     | SEQ |  | U | N     | ES/ET | N | - | + |   |
| P | 5100 | 438200  | Temporary Reduction - New Budget Authority  | E | C   | D |  | C |  | D/M |  |  |  | X     | SEQ |  | U | N     | ES/ET | N | - | + |   |
| P | 5100 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | E | D/C | D |  | C |  | D/M |  |  |  | P/X   | SEQ |  | U | N     | ES/ET | N | - | + | 8 |
| P | 5100 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | E | D/C | D |  | C |  | D/M |  |  |  | B/P/X |     |  | U | X/K/N | ES/ET | N | - | + |   |

|   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | Equals the amount on line 5099 minus the sum of the amounts on lines 1603 and 1621. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|   |      |   |  |   |     |   |  |   |  |     |       |  |  |     |     |  |   |   |             |   |   |   |   |
|---|------|---|--|---|-----|---|--|---|--|-----|-------|--|--|-----|-----|--|---|---|-------------|---|---|---|---|
| P | 5101 | Unexpired unavailable balance, SOY: Borrowing authority |  |   |     |   |  |   |  |     |       |  |  |     |     |  |   |   |             |   |   |   |   |
| P | 5101 | 438200  | Temporary Reduction - New Budget Authority   | E | D/C | D |  | B |  | D/M | F/P/T |  |  | P   | SEQ |  | U | N | EP/ER/ES/ET | N | - | + |   |
| P | 5101 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | B | D/C | D |  | B |  | D/M | F/P/T |  |  | X   | SEQ |  | U | N | EP/ER/ES/ET | N | - | + | 8 |
| P | 5101 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E | D/C | D |  | B |  | D/M | F/P/T |  |  | P   | SEQ |  | U | N | EP/ER/ES/ET | N | - | + |   |
| P | 5101 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | B | C   | D |  | B |  | M   |       |  |  | X   |     |  | U | N | EP          | N | - | + |   |
| P | 5101 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | E | D/C | D |  | B |  | M   |       |  |  | B/P |     |  | U | N | EP          | N | - | + |   |

|   |      |   |  |   |     |   |  |   |  |     |       |  |  |     |     |  |   |   |             |   |   |   |   |
|---|------|---|--|---|-----|---|--|---|--|-----|-------|--|--|-----|-----|--|---|---|-------------|---|---|---|---|
| P | 5102 | Unexpired unavailable balance, EOY: Borrowing authority |  |   |     |   |  |   |  |     |       |  |  |     |     |  |   |   |             |   |   |   |   |
| P | 5102 | 438200  | Temporary Reduction - New Budget Authority   | E | D/C | D |  | B |  | D/M | F/P/T |  |  | P   | SEQ |  | U | N | EP/ER/ES/ET | N | - | + |   |
| P | 5102 | 438200  | Temporary Reduction - New Budget Authority   | E | C   | D |  | B |  | D/M | F/P/T |  |  | X   | SEQ |  | U | N | EP/ER/ES/ET | N | - | + |   |
| P | 5102 | 438400  | Temporary Reduction/Cancellation Returned by Appropriation   | E | D/C | D |  | B |  | D/M | F/P/T |  |  | P/X | SEQ |  | U | N | EP/ER/ES/ET | N | - | + | 8 |
| P | 5102 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | E | D/C | D |  | B |  | M   |       |  |  | B/P |     |  | U | N | EP          | N | - | + |   |
| P | 5102 | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority<br>Temporarily Precluded From Obligation - Realized Current-Year Authority | E | C   | D |  | B |  | M   |       |  |  | X   |     |  | U | N | EP          | N | - | + |   |

|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | Equals the amount on line 5096 minus the sum of the amounts on lines 1400 (i.e., only previously sequestered amount) and 1421. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|   |      |   |   |   |   |   |  |  |     |  |  |   |  |  |   |   |                         |   |   |   |  |
|---|------|---|---|---|---|---|--|--|-----|--|--|---|--|--|---|---|-------------------------|---|---|---|--|
| P | 5103 | Unexpired unavailable balance, SOY: Fulfilled purpose |   |   |   |   |  |  |     |  |  |   |  |  |   |   |                         |   |   |   |  |
| P | 5103 | 436000  | Appropriation Purpose Fulfilled - Balance Not Available | B | C | D |  |  | D/M |  |  | X |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + |  |

|   |      |   |  |   |   |   |  |  |  |     |  |  |  |     |  |  |   |   |                         |   |   |   |  |
|---|------|---|--|---|---|---|--|--|--|-----|--|--|--|-----|--|--|---|---|-------------------------|---|---|---|--|
| P | 5104 | Unexpired unavailable balance, EOY: Fulfilled purpose |  |   |   |   |  |  |  |     |  |  |  |     |  |  |   |   |                         |   |   |   |  |
| P | 5104 | 436000  | Appropriation Purpose Fulfilled - Balance Not Available      | E | C | D |  |  |  | D/M |  |  |  | P/X |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |  |
| P | 5104 | 436001  | Appropriation Purpose Fulfilled - To be Returned to Treasury | E | D | D |  |  |  | D/M |  |  |  | X   |  |  | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - |  |

|   |                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | International Monetary Fund: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|   |      |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | 5110 | IMF quota reserve tranche increase (P.L. xxx-xxx) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No.  | USSGL Acct.   | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|---|---|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| P             | 5110  | 411991  | Other Appropriations Realized - International Monetary Fund - Reserve Tranche                                | E          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5111  | IMF quota letter of credit increase (P.L. xxx-xxx)    |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5111  | 411992  | Other Appropriations Realized - International Monetary Fund - Letter of Credit                               | E          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5112  | IMF quota reserve tranche, total                      |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5112  | 119333  | International Monetary Fund - Reserve Position   | E          | D/C           |            |            |           |            |         |               |             |            |        |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5113  | IMF quota letter of credit, total                     |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5113  | 119306  | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment                               | E          | D/C           |            |            |           |            |         |               |             |            |        |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
| P             | 5113  | 119307  | International Monetary Fund - Dollar Deposits With the IMF   | E          | D/C           |            |            |           |            |         |               |             |            |        |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
| P             | 5113  | 119309  | International Monetary Fund - Currency Holdings  | E          | D/C           |            |            |           |            |         |               |             |            |        |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5114  | New Arrangements to Borrow (P.L. xxx-xxx)             |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5114  | 411993  | Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)               | E          | D             | D          |            |           |            | D/M     |               |             |            |        |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5115  | New Arrangements to Borrow (exchange rate)            |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5115  | 411994  | Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)                    | E          | D             | D          |            |           |            | D/M     |               |             |            |        |                |                   | U                | N           | EG                      | N                      | +     | -      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5116  | New Arrangements to Borrow, total                     |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5116  | 462091  | Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB) | E          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                |                   | U                | N           | EG                      | N                      | -     | +      |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | Discretionary mandated transfers:                       |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5200  | Discretionary mandated transfer to other accounts (-) |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | This line is not required to be supported by the USSGL. |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | 5201  | Discretionary mandated transfer from other accounts   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| P             | This line is not required to be supported by the USSGL. |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Unexpended balances:                                    |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | Unobligated balance:                                    |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |   |   |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5311  | Direct unobligated balance, start of year             |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5311  | 412200  | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                               | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |
| S/P           | 5311  | 412600  | Amounts Appropriated From Specific Invested TAFS - Receivable  | B          | D             | D          |            | B/P       |            | D/M     |               | F           |            | X      | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5311  | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | M       |               | F           |            | X      | XXX            | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 5311  | 412700  | Amounts Appropriated From Specific Invested TAFS - Payable   | B          | C             | D          |            |           |            | D/M     |               | F           |            | X      | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5311  | 413600  | Contract Authority To Be Liquidated by Trust Funds   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 5311  | 413700  | Transfers of Contract Authority - Allocation   | B          | D/C           | D          |            |           |            | D/M     |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 5311  | 413900  | Contract Authority Carried Forward   | B          | D             | D          |            |           |            | D/M     |               |             |            |        |                | U                 | U                | X/N         | EG/EP/ER/ES/ET          | N                      | +     | -      |             |
| S/P           | 5311  | 414900  | Borrowing Authority Carried Forward  | B          | D/C           | D          |            |           |            | M       | F/P/T         |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 7           |
| S/P           | 5311  | 414900  | Borrowing Authority Carried Forward  | B          | D/C           | D          |            |           |            | D/M     | F/P/T         |             |            |        |                | U                 | U                | X/N         | EG/EP/ER/ET             | N                      | +     | -      | 7           |
| S/P           | 5311  | 415300  | Transfers of Contract Authority - Non-Allocation   | B          | D/C           | D          |            |           |            | M       |               | F           | BAL/NEW    | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 5311  | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                  | B          | D/C           | D          |            | P/S       |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP/ES/ET                | N                      | +     | -      |             |
| S/P           | 5311  | 416600  | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year                  | B          | D/C           | D          |            | P         |            | D       |               | F           |            | X      |                | U                 | U                | X/N         | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 5311  | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year                                    | B          | D             | D          |            | P/S       |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |
| S/P           | 5311  | 417100  | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year                                    | B          | D             | D          |            | P/S       |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5311  | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                                       | B          | C             | D          |            | P/S       |            | D       |               | F           |            | X      | XXX            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5311  | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                                       | B          | C             | D          |            | P/S       |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5311  | 417200  | Non-Allocation Transfers of Invested Balances - Payable - Current-Year                                       | B          | C             | D          |            | P/S       |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           | 5311  | 420100  | Total Actual Resources - Collected   | B          | D/C           | D          |            |           |            | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 16          |
| S/P           | 5311  | 420100  | Total Actual Resources - Collected   | B          | D/C           | D          |            |           |            | D/M     |               |             |            |        |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 16          |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.                                     | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type  | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5311     | 422300  | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5311     | 422300  | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EG/EP                   | N                      | +     | -      |             |
| S/P           | 5311     | 422500  | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5311     | 428300  | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5311     | 428300  | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 5311     | 428500  | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5311     | 428500  | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 5311     | 428600  | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5311     | 428600  | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 5311     | 428700  | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5311     | 428700  | Other Federal Receivables   | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5311     | 429500  | Adjustments to the Exchange Stabilization Fund (ESF)  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 5311     | 433000  | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 5311     | 436000  | Appropriation Purpose Fulfilled - Balance Not Available   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | U/E               | U                | X/K/N       | EP/ER/ET/TR             | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | X      | SEQ             | U                 | U                | X/N         | EP/ER/ES/ET             | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | C         |            | M       |               |             |            | X      | SEQ             | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | D         |            | D/M     |               |             |            | X      | OTR             | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EP                      | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ/XXX     | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ         | U/E               | U                | X/K/N       | EG/EP/ER/ET/TR          | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ/XXX | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB             | U                 | U                | X/N         | TR                      | N                      | +     | -      | 8           |
| S/P           | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ             | U                 | U                | X/N         | ES                      | N                      | +     | -      | 8           |
| S             | 5311     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ             | E                 |                  | K/N         | EG                      | N                      | +     | -      | 8           |
| S/P           | 5311     | 439400  | Receipts Unavailable for Obligation Upon Collection   | B          | C             | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5311     | 439400  | Receipts Unavailable for Obligation Upon Collection   | B          | D             | D          |            |           |            | D       |               |             |            | X      |                 | U                 | U                | N           | ET                      | N                      | +     | -      | 15          |
| S/P           | 5311     | 439401  | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | B          | C             | D          |            | P/S       |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | EP/ES/ET                | N                      | +     | -      |             |
| S/P           | 5311     | 439440  | Appropriations Derived from Future Trust Fund Receipts  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 5311     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | C/P       |            | D/M     |               |             |            | X      |                 | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5311     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      |                 | U                 | U                | X/N         | EG                      | N                      | +     | -      | 8           |
| S/P           | 5311     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | B         |            | M       |               |             |            | X      |                 | U                 | U                | X/N         | EP                      | N                      | +     | -      | 8           |
| S             | 5311     | 439700  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | C             | D          |            | P         |            | M       |               |             |            | X      |                 | E                 |                  | N           | ET                      | N                      | +     | -      | 17          |
| S/P           | 5311     | 439730  | Appropriations Temporarily Precluded From Obligation  | B          | C             | D          |            |           |            | D       |               |             |            | X      |                 | U                 | U                | X/N         | ES                      | N                      | +     | -      |             |
| S/P           | 5311     | 439800  | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | D/M     |               |             |            | X      |                 | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S             | 5311     | 439800  | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                 | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |
| S/P           | 5311     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 10          |
| S/P           | 5311     | 480100  | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |
| S/P           | 5311     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D          | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 18          |
| S/P           | 5311     | 480200  | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 18          |
| S/P           | 5311     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                 | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 10          |
| S/P           | 5311     | 490100  | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |
| S/P           | 5311     | 490800  | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D          | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                 | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 14          |
| S/P           | 5312     | Reimbursable unobligated balance, start of year |   |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5312     | 420100  | Total Actual Resources - Collected  | B          | D/C           | R          |            |           |            | D/M     |               |             |            |        |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5312     | 422100  | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S/P           | 5312     | 422100  | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EP                      | G                      | +     | -      | 7           |
| S/P           | 5312     | 422200  | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           |            | D/M     |               | E/F/N       |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S/P           | 5312     | 425100  | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S/P           | 5312     | 425100  | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                 | U                 | U                | N           | EP                      | G                      | +     | -      | 7           |
| S/P           | 5312     | 428700  | Other Federal Receivables   | B          | D             | R          |            |           |            | D/M     |               |             |            | X      |                 | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 5312     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EG/EP/TR                | N                      | +     | -      | 8           |
| S/P           | 5312     | 438400  | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | U                 | U                | N           | EG                      | N                      | +     | -      | 8           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.                                      | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type  | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |  |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|--|
| S/P           | 5312     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ             | U                 | U                | N           | ET                      | N                      | +     | -      | 8           |  |
| S/P           | 5312     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ             | U                 | U                | N           | ER                      | N                      | +     | -      |             |  |
| S/P           | 5312     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR             | U                 | U                | N           | ER                      | N                      | +     | -      |             |  |
| S/P           | 5312     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      |                 | U                 | U                | N           | EG/ER                   | N                      | +     | -      |             |  |
| S/P           | 5312     | 480100   | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |  |
| S/P           | 5312     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | R          | A/B/E      |           |            | D/M     |               |             | BAL/NEW    | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 18          |  |
| S/P           | 5312     | 490100   | Delivered Orders - Obligations, Unpaid  | B          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |  |
| S/P           | 5312     | 490800   | Authority Outlayed Not Yet Disbursed  | B          | D/C           | R          | A/E        |           |            | D/M     |               |             | BAL/NEW    | X      |                 | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 14          |  |
| S/P           | 5313     | Discretionary unobligated balance, start of year |   |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 5313     | 412600   | Amounts Appropriated From Specific Invested TAFS - Receivable   | B          | D             | D          |            | B/P       |            | D       |               | F           |            | X      | SEQ/XXX         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 5313     | 412700   | Amounts Appropriated From Specific Invested TAFS - Payable  | B          | C             | D          |            |           | D          |         |               | F           |            | X      | SEQ/XXX         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 5313     | 413600   | Contract Authority To Be Liquidated by Trust Funds  | B          | C             | D          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 413700   | Transfers of Contract Authority - Allocation  | B          | D/C           | D          |            |           | D          |         |               | F           |            | X      |                 | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 413900   | Contract Authority Carried Forward  | B          | D             | D          |            |           | D          |         |               |             |            |        |                 | U                 | U                | X/N         | EG/EP/ER/ES/ET          | N                      | +     | -      |             |  |
| S/P           | 5313     | 414900   | Borrowing Authority Carried Forward   | B          | D/C           | D          |            |           | D          |         | F/P/T         |             |            |        |                 | U                 | U                | X/N         | EG/EP/ER/ET             | N                      | +     | -      | 7           |  |
| S/P           | 5313     | 416600   | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year   | B          | D/C           | D          |            |           | D          |         |               | F           |            | X      |                 | U                 | U                | X/N         | EG/ES/ET                | N                      | +     | -      |             |  |
| S/P           | 5313     | 417100   | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | B          | D             | D          |            | P/S       |            | D       |               | F           |            | X      | XXX             | U                 | U                | X/K/N       | EG/ES/ET                | N                      | +     | -      |             |  |
| S/P           | 5313     | 417200   | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | B          | C             | D          |            | P/S       |            | D       |               | F           |            | X      | XXX             | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 5313     | 420100   | Total Actual Resources - Collected  | B          | D/C           | D/R        |            |           | D          |         |               |             |            |        |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 5313     | 422100   | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           | D          |         |               | E/F         |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |  |
| S/P           | 5313     | 422200   | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           | D          |         |               | E/F/N       |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |  |
| S/P           | 5313     | 422500   | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           | D          |         |               | F           |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 5313     | 425100   | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           | D          |         |               | E/F         |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |  |
| S/P           | 5313     | 428300   | Interest Receivable From Treasury   | B          | D/C           | D          |            |           | D          |         |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |  |
| S/P           | 5313     | 428500   | Receivable From the Liquidating Fund  | B          | D             | D          |            |           | D          |         |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |  |
| S/P           | 5313     | 428600   | Receivable From the Financing Fund  | B          | D             | D          |            |           | D          |         |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |  |
| S/P           | 5313     | 428700   | Other Federal Receivables   | B          | D             | D          |            |           | D          |         |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 5313     | 428700   | Other Federal Receivables   | B          | D             | R          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | N           | ER                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 433000   | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | B          | D/C           | D          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | X/K/N       | EG                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 436000   | Appropriation Purpose Fulfilled - Balance Not Available   | B          | C             | D          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | U/E               | U                | X/K/N       | EP/ER/ET/TR             | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | D         |            | D       |               |             |            | X      | OTR             | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | ATB/OTR/SEQ/XXX | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | D       |               |             |            | X      | SEQ             | U/E               | U                | X/K/N       | EP/ER                   | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB/OTR/SEQ     | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | D       |               |             |            | X      | ATB             | U                 | U                | X/N         | TR                      | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | OTR/SEQ         | U                 | U                | N           | EG                      | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | D       |               |             |            | X      | SEQ             | U                 | U                | N           | ET                      | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 438400   | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      | OTR             | U                 | U                | N           | ER                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 439400   | Receipts Unavailable for Obligation Upon Collection   | B          | C             | D          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 5313     | 439400   | Receipts Unavailable for Obligation Upon Collection   | B          | D             | D          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | N           | ET                      | N                      | +     | -      | 15          |  |
| S/P           | 5313     | 439401   | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | B          | C             | D          |            | P/S       |            | D       |               |             |            | X      |                 | U                 | U                | N           | EP/ES/ET                | N                      | +     | -      |             |  |
| S/P           | 5313     | 439440   | Appropriations Derived from Future Trust Fund Receipts  | B          | D             | D          |            |           | D          |         |               |             |            | X      |                 | U                 | U                | N           | ET                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 439700   | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | C/P       |            | D       |               |             |            | X      |                 | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 8           |  |
| S/P           | 5313     | 439730   | Appropriations Temporarily Precluded From Obligation  | B          | C             | D          |            |           |            | D       |               |             |            | X      |                 | U                 | U                | X/N         | ES                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                 | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |  |
| S/P           | 5313     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | R          |            | S         |            | D       |               |             |            | X      |                 | U                 | U                | N           | EG/ER                   | N                      | +     | -      |             |  |
| S             | 5313     | 439800   | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | D       |               |             |            | X      |                 | E                 |                  | K/N         | EG                      | N                      | +     | -      |             |  |
| S/P           | 5313     | 480100   | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |  |
| S/P           | 5313     | 480200   | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             | BAL/NEW    | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 18          |  |
| S/P           | 5313     | 490100   | Delivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | X      |                 | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |  |
| S/P           | 5313     | 490800   | Authority Outlayed Not Yet Disbursed  | B          | D/C           | D/R        | A/E        |           |            | D       |               |             | BAL/NEW    | X      |                 | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 14          |  |
| S/P           | 5314     | Mandatory unobligated balance, start of year     |   |            |               |            |            |           |            |         |               |             |            |        |                 |                   |                  |             |                         |                        |       |        |             |  |
| S/P           | 5314     | 412200   | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities  | B          | D             | D          |            | B/P       |            | M       |               | F           |            | X      |                 | U                 | U                | X/N         | EG                      | N                      | +     | -      |             |  |
| S/P           | 5314     | 412600   | Amounts Appropriated From Specific Invested TAFS - Receivable   | B          | D             | D          |            |           | M          |         |               | F           |            | X      | SEQ/XXX         | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |  |
| S/P           | 5314     | 412700   | Amounts Appropriated From Specific Invested TAFS - Payable  | B          | C             | D          |            |           | M          |         |               | F           |            | X      | XXX             | U/E               | U                | X/K/N       | EG                      | N                      | +     | -      |             |  |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5314     | 412700      | Amounts Appropriated From Specific Invested TAFS - Payable  | B          | C             | D          |            |           |            | M       |               | F           |            | X      | SEQ/XXX        | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5314     | 413600      | Contract Authority To Be Liquidated by Trust Funds  | B          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 5314     | 413700      | Transfers of Contract Authority - Allocation  | B          | D/C           | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 5314     | 413900      | Contract Authority Carried Forward  | B          | D             | D          |            |           |            | M       |               |             |            |        |                | U                 | U                | X/N         | EG/EP/ER/ES/ET          | N                      | +     | -      |             |
| S/P           | 5314     | 414900      | Borrowing Authority Carried Forward   | B          | D/C           | D          |            |           |            | M       | F/P/T         |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 7           |
| S/P           | 5314     | 414900      | Borrowing Authority Carried Forward   | B          | D/C           | D          |            |           |            | M       | F/P/T         |             |            |        |                | U                 | U                | X/N         | EG/EP/ER/ET             | N                      | +     | -      | 7           |
| S/P           | 5314     | 415300      | Transfers of Contract Authority - Non-Allocation  | B          | D/C           | D          |            |           |            | M       |               | F           | BAL/NEW    | X      |                | U                 | U                | X/N         | ET                      | N                      | +     | -      |             |
| S/P           | 5314     | 416600      | Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year   | B          | D/C           | D          |            | P/S       |            | M       |               | F           |            | X      |                | U                 | U                | X/N         | EP/ES/ET                | N                      | +     | -      |             |
| S/P           | 5314     | 417100      | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year   | B          | D             | D          |            | P/S       |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/K/N       | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5314     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | B          | C             | D          |            | P/S       |            | M       |               | F           |            | X      | SEQ/XXX        | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5314     | 417200      | Non-Allocation Transfers of Invested Balances - Payable - Current-Year  | B          | C             | D          |            | P/S       |            | M       |               | F           |            | X      | XXX            | U                 | U                | X/N         | EP                      | N                      | +     | -      |             |
| S/P           | 5314     | 420100      | Total Actual Resources - Collected  | B          | D/C           | D          |            |           |            | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 16          |
| S/P           | 5314     | 420100      | Total Actual Resources - Collected  | B          | D/C           | D/R        |            |           |            | M       |               |             |            |        |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5314     | 422100      | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S/P           | 5314     | 422100      | Unfilled Customer Orders Without Advance  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 7           |
| S/P           | 5314     | 422200      | Unfilled Customer Orders With Advance   | B          | D/C           | R          |            |           |            | M       |               | E/F/N       |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S/P           | 5314     | 422300      | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5314     | 422300      | Uncollected Subsidy from Program Account  | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | +     | -      |             |
| S/P           | 5314     | 422500      | Expenditure Transfers From Trust Funds - Receivable   | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5314     | 425100      | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 7           |
| S/P           | 5314     | 425100      | Reimbursements Earned - Receivable  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | +     | -      | 7           |
| S/P           | 5314     | 428300      | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5314     | 428300      | Interest Receivable From Treasury   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 5314     | 428500      | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5314     | 428500      | Receivable From the Liquidating Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 5314     | 428600      | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5314     | 428600      | Receivable From the Financing Fund  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | +     | -      |             |
| S/P           | 5314     | 428700      | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      |             |
| S/P           | 5314     | 428700      | Other Federal Receivables   | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5314     | 428700      | Other Federal Receivables   | B          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S/P           | 5314     | 429500      | Adjustments to the Exchange Stabilization Fund (ESF)  | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP                      | N                      | +     | -      |             |
| S/P           | 5314     | 433000      | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/K/N       | EG                      | N                      | +     | -      |             |
| S/P           | 5314     | 436000      | Appropriation Purpose Fulfilled - Balance Not Available   | B          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      |             |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | B         |            | M       | F/P/T         |             |            | X      | SEQ            | U                 | U                | X/N         | EP/ER/ES/ET             | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | C         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | D         |            | M       |               |             |            | X      | OTR            | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EP                      | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | OTR/SEQ/XXX    | U/E               | U                | X/K/N       | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | OTR/SEQ        | U/E               | U                | X/K/N       | EG/EP/ER/ET/TR          | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | X/N         | ES                      | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U/E               | U                | X/K/N       | EG/EP/TR                | N                      | +     | -      | 8           |
| S/P           | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | C             | R          |            | S         |            | M       |               |             |            | X      | SEQ            | U                 | U                | N           | ER                      | N                      | +     | -      |             |
| S             | 5314     | 438400      | Temporary Reduction/Cancellation Returned by Appropriation  | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      | SEQ            | E                 |                  | K/N         | EG                      | N                      | +     | -      | 8           |
| S/P           | 5314     | 439400      | Receipts Unavailable for Obligation Upon Collection   | B          | C             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      |             |
| S/P           | 5314     | 439401      | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | B          | C             | D          |            | P/S       |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ES/ET                | N                      | +     | -      |             |
| S/P           | 5314     | 439440      | Appropriations Derived from Future Trust Fund Receipts  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ET                      | N                      | +     | -      |             |
| S/P           | 5314     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | C/P       |            | M       |               |             |            | X      |                | U                 | U                | X/N         | ES/ET                   | N                      | +     | -      | 8           |
| S/P           | 5314     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | P         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG                      | N                      | +     | -      | 8           |
| S/P           | 5314     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | D/C           | D          |            | B         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EP                      | N                      | +     | -      | 8           |
| S             | 5314     | 439700      | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | B          | C             | D          |            | P         |            | M       |               |             |            | X      |                | E                 |                  | N           | ET                      | N                      | +     | -      | 17          |
| S/P           | 5314     | 439800      | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | B          | C             | D          |            | S         |            | M       |               |             |            | X      |                | U                 | U                | X/N         | EG/EP/ER                | N                      | +     | -      |             |
| S/P           | 5314     | 480100      | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 10          |
| S/P           | 5314     | 480100      | Undelivered Orders - Obligations, Unpaid  | B          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |
| S/P           | 5314     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D/R        | A/B/E      |           |            | M       |               |             | BAL/NEW    | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 18          |
| S/P           | 5314     | 480200      | Undelivered Orders - Obligations, Prepaid/Advanced  | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 18          |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.                                    | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5314     | 490100   | Delivered Orders - Obligations, Unpaid                                     | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | +     | -      | 10          |
| S/P           | 5314     | 490100   | Delivered Orders - Obligations, Unpaid                                     | B          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | X      |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | +     | -      | 10          |
| S/P           | 5314     | 490800   | Authority Outlayed Not Yet Disbursed                                       | B          | D/C           | D/R        | A/E        |           |            | M       |               |             | BAL/NEW    | X      |                | U                 | U                | N           | EG/ER                   | N                      | +     | -      | 14          |
| S/P           | 5321     | Direct unobligated balance, end of year        |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5321     | 442000   | Unapportioned Authority - Pending Rescission                               | E          | C             | D          |            |           |            | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5321     | 443000   | Unapportioned Authority - OMB Deferral                                     | E          | C             | D          |            |           |            | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5321     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 9           |
| S/P           | 5321     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 5321     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5321     | 451000   | Apportionments   | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S/P           | 5321     | 451000   | Apportionments   | E          | D/C           | D          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5321     | 461000   | Allotments - Realized Resources  | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S/P           | 5321     | 461000   | Allotments - Realized Resources  | E          | D/C           | D          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5321     | 462000   | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D          |            |           | A/S        | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 8           |
| S/P           | 5321     | 462000   | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D          |            |           | A/S        | D/M     |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S/P           | 5321     | 463500   | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) | E          | D/C           | D          | E          |           |            | M       |               |             |            |        |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S             | 5321     | 465000   | Allotments - Expired Authority   | E          | D/C           | D          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5321     | 470000   | Commitments - Programs Subject to Apportionment                            | E          | C             | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5321     | 470000   | Commitments - Programs Subject to Apportionment                            | E          | C             | D          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5321     | 472000   | Commitments - Programs Subject to Apportionment                            | E          | C             | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5321     | 472000   | Commitments - Programs Exempt From Apportionment                           | E          | C             | D          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5322     | Reimbursable unobligated balance, end of year  |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5322     | 442000   | Unapportioned Authority - Pending Rescission                               | E          | C             | R          |            |           |            | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5322     | 443000   | Unapportioned Authority - OMB Deferral                                     | E          | C             | R          |            |           |            | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5322     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | R          |            |           |            | D/M     |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 5322     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | R          |            |           |            | D/M     |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5322     | 451000   | Apportionments   | E          | D/C           | R          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5322     | 461000   | Allotments - Realized Resources  | E          | D/C           | R          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5322     | 462000   | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | R          |            |           | A/S        | D/M     |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S             | 5322     | 465000   | Allotments - Expired Authority   | E          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5322     | 470000   | Commitments - Programs Subject to Apportionment                            | E          | C             | R          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5322     | 472000   | Commitments - Programs Exempt From Apportionment                           | E          | C             | R          |            |           | A/S        | D/M     |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5323     | Discretionary unobligated balance, end of year |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5323     | 442000   | Unapportioned Authority - Pending Rescission                               | E          | C             | D/R        |            |           |            | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5323     | 443000   | Unapportioned Authority - OMB Deferral                                     | E          | C             | D/R        |            |           |            | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5323     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | D       |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S             | 5323     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | D       |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5323     | 451000   | Apportionments   | E          | D/C           | D/R        |            |           | A/S        | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5323     | 461000   | Allotments - Realized Resources  | E          | D/C           | D/R        |            |           | A/S        | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5323     | 462000   | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D/R        |            |           | A/S        | D       |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S             | 5323     | 465000   | Allotments - Expired Authority   | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5323     | 470000   | Commitments - Programs Subject to Apportionment                            | E          | C             | D/R        |            |           | A/S        | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5323     | 472000   | Commitments - Programs Exempt From Apportionment                           | E          | C             | D/R        |            |           | A/S        | D       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5324     | Mandatory unobligated balance, end of year     |  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5324     | 442000   | Unapportioned Authority - Pending Rescission                               | E          | C             | D/R        |            |           |            | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5324     | 443000   | Unapportioned Authority - OMB Deferral                                     | E          | C             | D/R        |            |           |            | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5324     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5324     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 9           |
| S             | 5324     | 445000   | Unapportioned - Unexpired Authority  | E          | D/C           | D/R        |            |           |            | M       |               |             |            | B/P    |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |
| S/P           | 5324     | 451000   | Apportionments   | E          | D/C           | D/R        |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5324     | 451000   | Apportionments   | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S/P           | 5324     | 461000   | Allotments - Realized Resources  | E          | D/C           | D/R        |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 15          |
| S/P           | 5324     | 461000   | Allotments - Realized Resources  | E          | D/C           | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 15          |
| S/P           | 5324     | 462000   | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D/R        |            |           | A/S        | M       |               |             |            | B/P/X  |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 8           |
| S/P           | 5324     | 462000   | Unobligated Funds Exempt From Apportionment                                | E          | D/C           | D          |            |           | A/S        | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 8           |
| S/P           | 5324     | 463500   | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) | E          | D/C           | D          | E          |           |            | M       |               |             |            |        |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S             | 5324     | 465000   | Allotments - Expired Authority   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | E                 |                  | K/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 9           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.                                    | USSGL Account Title                                 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5324     | 470000   | Commitments - Programs Subject to Apportionment     | E          | C             | D/R        |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5324     | 470000   | Commitments - Programs Subject to Apportionment     | E          | C             | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5324     | 472000   | Commitments - Programs Exempt From Apportionment    | E          | C             | D/R        |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | X/N         | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5324     | 472000   | Commitments - Programs Exempt From Apportionment    | E          | C             | D          |            |           | A/S        | M       |               |             |            |        |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           |          | Obligated balance:                             |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5331     | Direct obligated balance, start of year        |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5331     | 422300   | Uncollected Subsidy from Program Account            | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5331     | 422300   | Uncollected Subsidy from Program Account            | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 5331     | 422500   | Expenditure Transfers From Trust Funds - Receivable | B          | D             | D          |            |           |            | D/M     |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5331     | 428300   | Interest Receivable From Treasury                   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5331     | 428300   | Interest Receivable From Treasury                   | B          | D/C           | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5331     | 428500   | Receivable From the Liquidating Fund                | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5331     | 428500   | Receivable From the Liquidating Fund                | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5331     | 428600   | Receivable From the Financing Fund                  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5331     | 428600   | Receivable From the Financing Fund                  | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5331     | 428700   | Other Federal Receivables                           | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5331     | 428700   | Other Federal Receivables                           | B          | D             | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5331     | 480100   | Undelivered Orders - Obligations, Unpaid            | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5331     | 480100   | Undelivered Orders - Obligations, Unpaid            | B          | D/C           | D          | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5331     | 490100   | Delivered Orders - Obligations, Unpaid              | B          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5331     | 490100   | Delivered Orders - Obligations, Unpaid              | B          | D/C           | D          | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5332     | Reimbursable obligated balance, start of year  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5332     | 422100   | Unfilled Customer Orders Without Advance            | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5332     | 422100   | Unfilled Customer Orders Without Advance            | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5332     | 425100   | Reimbursements Earned - Receivable                  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5332     | 425100   | Reimbursements Earned - Receivable                  | B          | D/C           | R          |            |           |            | D/M     |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5332     | 428700   | Other Federal Receivables                           | B          | D             | R          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5332     | 480100   | Undelivered Orders - Obligations, Unpaid            | B          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5332     | 490100   | Delivered Orders - Obligations, Unpaid              | B          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5333     | Discretionary obligated balance, start of year |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5333     | 422100   | Unfilled Customer Orders Without Advance            | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5333     | 422500   | Expenditure Transfers From Trust Funds - Receivable | B          | D             | D          |            |           |            | D       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5333     | 425100   | Reimbursements Earned - Receivable                  | B          | D/C           | R          |            |           |            | D       |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5333     | 428300   | Interest Receivable From Treasury                   | B          | D/C           | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5333     | 428500   | Receivable From the Liquidating Fund                | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5333     | 428600   | Receivable From the Financing Fund                  | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5333     | 428700   | Other Federal Receivables                           | B          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5333     | 428700   | Other Federal Receivables                           | B          | D             | R          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5333     | 480100   | Undelivered Orders - Obligations, Unpaid            | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5333     | 490100   | Delivered Orders - Obligations, Unpaid              | B          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
|               |          |  |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5334     | Mandatory obligated balance, start of year     |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5334     | 422100   | Unfilled Customer Orders Without Advance            | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5334     | 422100   | Unfilled Customer Orders Without Advance            | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5334     | 422300   | Uncollected Subsidy from Program Account            | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5334     | 422300   | Uncollected Subsidy from Program Account            | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 5334     | 422500   | Expenditure Transfers From Trust Funds - Receivable | B          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5334     | 425100   | Reimbursements Earned - Receivable                  | B          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5334     | 425100   | Reimbursements Earned - Receivable                  | B          | D/C           | R          |            |           |            | M       |               | E/F         |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5334     | 428300   | Interest Receivable From Treasury                   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5334     | 428300   | Interest Receivable From Treasury                   | B          | D/C           | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5334     | 428500   | Receivable From the Liquidating Fund                | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5334     | 428500   | Receivable From the Liquidating Fund                | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5334     | 428600   | Receivable From the Financing Fund                  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5334     | 428600   | Receivable From the Financing Fund                  | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5334     | 428700   | Other Federal Receivables                           | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5334     | 428700   | Other Federal Receivables                           | B          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.                                 | USSGL Account Title   | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|---|---|-----------|--------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5334     | 428700                                      | Other Federal Receivables   | B         | D            | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5334     | 480100                                      | Undelivered Orders - Obligations, Unpaid  | B         | D/C          | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5334     | 480100                                      | Undelivered Orders - Obligations, Unpaid  | B         | D/C          | D/R        | A/B/E      |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5334     | 490100                                      | Delivered Orders - Obligations, Unpaid  | B         | D/C          | D          | A/B/E      |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5334     | 490100                                      | Delivered Orders - Obligations, Unpaid  | B         | D/C          | D/R        | A/B/E      |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
|               |          |   |   |           |              |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5341     | Direct obligated balance, end of year       |   |           |              |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5341     | 419900                                      | Transfer of Expired Expenditure Transfers - Receivable  | E         | D/C          | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 5341     | 422300                                      | Uncollected Subsidy from Program Account  | E         | D/C          | D          |            |           |            | M       |               | F           |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 7           |
| S/P           | 5341     | 422300                                      | Uncollected Subsidy from Program Account  | E         | D            | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 5341     | 422500                                      | Expenditure Transfers From Trust Funds - Receivable   | E         | D/C          | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5341     | 422512                                      | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | E         | D/C          | D          |            | S         |            | D       |               | F           |            | B/P/X  |                | U                 | U                | N           | EG                      | N                      | -     | +      | 5           |
| S/P           | 5341     | 423200                                      | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E         | D/C          | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 423200                                      | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E         | D/C          | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 423400                                      | Other Federal Receivables - Transferred   | E         | D/C          | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 428300                                      | Interest Receivable From Treasury   | E         | D/C          | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428300                                      | Interest Receivable From Treasury   | E         | D/C          | D          |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5341     | 428500                                      | Receivable From the Liquidating Fund  | E         | D/C          | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428500                                      | Receivable From the Liquidating Fund  | E         | D            | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428500                                      | Receivable From the Liquidating Fund  | E         | D/C          | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5341     | 428500                                      | Receivable From the Liquidating Fund  | E         | D            | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5341     | 428600                                      | Receivable From the Financing Fund  | E         | D/C          | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428600                                      | Receivable From the Financing Fund  | E         | D            | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428600                                      | Receivable From the Financing Fund  | E         | D/C          | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5341     | 428600                                      | Receivable From the Financing Fund  | E         | D            | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5341     | 428700                                      | Other Federal Receivables   | E         | D/C          | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428700                                      | Other Federal Receivables   | E         | D            | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 428700                                      | Other Federal Receivables   | E         | D/C          | D          |            |           |            | D/M     |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 428700                                      | Other Federal Receivables   | E         | D            | D          |            |           |            | D/M     |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 480100                                      | Undelivered Orders - Obligations, Unpaid  | E         | D/C          | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5341     | 480100                                      | Undelivered Orders - Obligations, Unpaid  | E         | D/C          | D          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5341     | 480110                                      | Reinstated Undelivered Orders - Obligations, Unpaid   | E         | C            | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 480110                                      | Reinstated Undelivered Orders - Obligations, Unpaid   | E         | C            | D          | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 483100                                      | Undelivered Orders - Obligations Transferred, Unpaid  | E         | D/C          | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 483100                                      | Undelivered Orders - Obligations Transferred, Unpaid  | E         | D/C          | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 487100                                      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                      | E         | D/C          | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 487100                                      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                      | E         | D/C          | D          |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 488100                                      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E         | D/C          | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 5341     | 488100                                      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E         | D/C          | D          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 5341     | 490100                                      | Delivered Orders - Obligations, Unpaid  | E         | D/C          | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5341     | 490100                                      | Delivered Orders - Obligations, Unpaid  | E         | D/C          | D          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5341     | 490110                                      | Reinstated Delivered Orders - Obligations, Unpaid   | E         | C            | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 490110                                      | Reinstated Delivered Orders - Obligations, Unpaid   | E         | C            | D          | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 493100                                      | Delivered Orders - Obligations Transferred, Unpaid  | E         | D/C          | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 493100                                      | Delivered Orders - Obligations Transferred, Unpaid  | E         | D/C          | D          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 497100                                      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E         | D/C          | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5341     | 497100                                      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E         | D/C          | D          |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5341     | 498100                                      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid   | E         | D/C          | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 5341     | 498100                                      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid   | E         | D/C          | D          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
|               |          |   |   |           |              |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5342     | Reimbursable obligated balance, end of year |   |           |              |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5342     | 422100                                      | Unfilled Customer Orders Without Advance  | E         | D/C          | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5342     | 422100                                      | Unfilled Customer Orders Without Advance  | E         | D/C          | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5342     | 423000                                      | Unfilled Customer Orders Without Advance - Transferred  | E         | D/C          | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 423300                                      | Reimbursements Earned - Receivable - Transferred  | E         | D/C          | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 425100                                      | Reimbursements Earned - Receivable  | E         | D/C          | R          |            |           |            | D/M     |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct.                                  | USSGL Account Title   | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|--|---|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5342     | 425100                                       | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5342     | 428700                                       | Other Federal Receivables   | E          | D/C           | R          |            |           |            | D/M     |               |             |            | P      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5342     | 428700                                       | Other Federal Receivables   | E          | D             | R          |            |           |            | D/M     |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5342     | 480100                                       | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5342     | 480110                                       | Reinstated Undelivered Orders - Obligations, Unpaid   | E          | C             | R          | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 483100                                       | Undelivered Orders - Obligations Transferred, Unpaid  | E          | D/C           | R          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 487100                                       | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                      | E          | D/C           | R          |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 488100                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 5342     | 490100                                       | Delivered Orders - Obligations, Unpaid  | E          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5342     | 490110                                       | Reinstated Delivered Orders - Obligations, Unpaid   | E          | C             | R          | A/B/E      |           |            | D/M     |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 493100                                       | Delivered Orders - Obligations Transferred, Unpaid  | E          | D/C           | R          |            |           |            | D/M     |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 497100                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E          | D/C           | R          |            |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5342     | 498100                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid   | E          | D/C           | R          | A/B/E      |           |            | D/M     |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 5343     | Discretionary obligated balance, end of year |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5343     | 419900                                       | Transfer of Expired Expenditure Transfers - Receivable  | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 5343     | 422100                                       | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5343     | 422500                                       | Expenditure Transfers From Trust Funds - Receivable   | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5343     | 422512                                       | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | E          | D/C           | D          |            | S         |            | D       |               | F           |            | B/P/X  |                | U                 | U                | N           | EG                      | N                      | -     | +      | 5           |
| S/P           | 5343     | 423000                                       | Unfilled Customer Orders Without Advance - Transferred  | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 423200                                       | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 423300                                       | Reimbursements Earned - Receivable - Transferred  | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 423400                                       | Other Federal Receivables - Transferred   | E          | D/C           | D          |            |           |            | D       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 425100                                       | Reimbursements Earned - Receivable  | E          | D/C           | R          |            |           |            | D       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5343     | 428300                                       | Interest Receivable From Treasury   | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5343     | 428500                                       | Receivable From the Liquidating Fund  | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5343     | 428500                                       | Receivable From the Liquidating Fund  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5343     | 428600                                       | Receivable From the Financing Fund  | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5343     | 428600                                       | Receivable From the Financing Fund  | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5343     | 428700                                       | Other Federal Receivables   | E          | D/C           | D          |            |           |            | D       |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 428700                                       | Other Federal Receivables   | E          | D             | D          |            |           |            | D       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 428700                                       | Other Federal Receivables   | E          | D/C           | R          |            |           |            | D       |               |             |            | P      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5343     | 428700                                       | Other Federal Receivables   | E          | D             | R          |            |           |            | D       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5343     | 480100                                       | Undelivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5343     | 480110                                       | Reinstated Undelivered Orders - Obligations, Unpaid   | E          | C             | D/R        | A/B/E      |           |            | D       |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 483100                                       | Undelivered Orders - Obligations Transferred, Unpaid  | E          | D/C           | D/R        |            |           |            | D       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 487100                                       | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                      | E          | D/C           | D/R        |            |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 488100                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 5343     | 490100                                       | Delivered Orders - Obligations, Unpaid  | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5343     | 490110                                       | Reinstated Delivered Orders - Obligations, Unpaid   | E          | C             | D/R        | A/B/E      |           |            | D       |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 493100                                       | Delivered Orders - Obligations Transferred, Unpaid  | E          | D/C           | D/R        |            |           |            | D       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 497100                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  | E          | D/C           | D/R        |            |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5343     | 498100                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | D       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 5344     | Mandatory obligated balance, end of year     |   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |                         |                        |       |        |             |
| S/P           | 5344     | 419900                                       | Transfer of Expired Expenditure Transfers - Receivable  | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | ET                      | N                      | -     | +      |             |
| S/P           | 5344     | 422100                                       | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5344     | 422100                                       | Unfilled Customer Orders Without Advance  | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5344     | 422300                                       | Uncollected Subsidy from Program Account  | E          | D/C           | D          |            |           |            | M       |               | F           |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 7           |
| S/P           | 5344     | 422300                                       | Uncollected Subsidy from Program Account  | E          | D             | D          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EG/EP                   | N                      | -     | +      |             |
| S/P           | 5344     | 422500                                       | Expenditure Transfers From Trust Funds - Receivable   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5344     | 423000                                       | Unfilled Customer Orders Without Advance - Transferred  | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 423200                                       | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 423200                                       | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 423300                                       | Reimbursements Earned - Receivable - Transferred  | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 423400                                       | Other Federal Receivables - Transferred   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type               | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-------------------------|------------------------|-------|--------|-------------|
| S/P           | 5344     | 425100      | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | M       |               | E/F         |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 7           |
| S/P           | 5344     | 425100      | Reimbursements Earned - Receivable   | E          | D/C           | R          |            |           |            | M       |               | F           |            | X      |                | U                 | U                | N           | EP                      | G                      | -     | +      | 7           |
| S/P           | 5344     | 428300      | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428300      | Interest Receivable From Treasury  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5344     | 428500      | Receivable From the Liquidating Fund   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428500      | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428500      | Receivable From the Liquidating Fund   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5344     | 428500      | Receivable From the Liquidating Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5344     | 428600      | Receivable From the Financing Fund   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428600      | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428600      | Receivable From the Financing Fund   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5344     | 428600      | Receivable From the Financing Fund   | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/TR       | N                      | -     | +      |             |
| S/P           | 5344     | 428700      | Other Federal Receivables  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428700      | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 428700      | Other Federal Receivables  | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P    |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 428700      | Other Federal Receivables  | E          | D             | D          |            |           |            | M       |               |             |            | X      |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 428700      | Other Federal Receivables  | E          | D/C           | R          |            |           |            | M       |               |             |            | B/P    |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5344     | 428700      | Other Federal Receivables  | E          | D             | R          |            |           |            | M       |               |             |            | X      |                | U                 | U                | N           | ER                      | N                      | -     | +      |             |
| S/P           | 5344     | 480100      | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5344     | 480100      | Undelivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5344     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 480110      | Reinstated Undelivered Orders - Obligations, Unpaid                                    | E          | C             | D/R        | A/B/E      |           |            | M       |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 483100      | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 483100      | Undelivered Orders - Obligations Transferred, Unpaid                                   | E          | D/C           | D/R        |            |           |            | M       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 487100      | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E          | D/C           | D/R        |            |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 5344     | 488100      | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |
| S/P           | 5344     | 490100      | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 10          |
| S/P           | 5344     | 490100      | Delivered Orders - Obligations, Unpaid   | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 10          |
| S/P           | 5344     | 490110      | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | C             | D          | A/B/E      |           |            | M       |               |             |            | P/X    |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 490110      | Reinstated Delivered Orders - Obligations, Unpaid                                      | E          | C             | D/R        | A/B/E      |           |            | M       |               |             |            | P/X    |                | U/E               | U                | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 493100      | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | D/C           | D          |            |           |            | M       |               | F           |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 493100      | Delivered Orders - Obligations Transferred, Unpaid                                     | E          | D/C           | D/R        |            |           |            | M       |               | F           |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 497100      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D          |            |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      |             |
| S/P           | 5344     | 497100      | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E          | D/C           | D/R        |            |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      |             |
| S/P           | 5344     | 498100      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E          | D/C           | D          | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U                 | U                | N           | EP/ER                   | D/G                    | -     | +      | 13          |
| S/P           | 5344     | 498100      | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E          | D/C           | D/R        | A/B/E      |           |            | M       |               |             |            | B/P/X  |                | U/E               | U/E              | X/K/N       | EC/EG/EM/EP/ER/ES/ET/TR | N                      | -     | +      | 13          |

|   |                       |
|---|-----------------------|
| P | UNFUNDED DEFICIENCIES |
|---|-----------------------|

|   |      |  |
|---|------|--|
| P | 7000 | Unfunded deficiency, start of year (-) |
|---|------|--|

|   |      |  |
|---|------|--|
| P | 7010 | New deficiency (-)   |
| P |      | This line is not required to be supported by the USSGL at this time, but will be required in the future. |

|   |      |  |
|---|------|--|
| P | 7012 | Budgetary resources used to liquidate deficiencies   |
| P |      | This line is not required to be supported by the USSGL at this time, but will be required in the future. |

|   |      |  |
|---|------|--|
| P | 7020 | Unfunded deficiency, end of year (-)   |
| P |      | This line is not required to be supported by the USSGL at this time, but will be required in the future. |

|     |                                       |
|-----|---------------------------------------|
| S/P | FOOTNOTES AND ADDITIONAL INFORMATION: |
|-----|---------------------------------------|

|     |   |  |
|-----|---|--|
| S/P | 1 | When the SF 133/Schedule P line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance. |
|-----|---|--|

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-----------|------------------------|-------|--------|-------------|
| S/P           |          | 2           | Anticipated amounts should be zero for the yearend preclosing trial balance.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 3           | The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 445000, 465000, and 462000.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 4           | Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 5           | USSGL account balance must be zero for the year-end preclosing trial balance.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 6           | This permutation is only applicable to fund families that are an exception to GTAS Validation 111.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 7           | For TAFs approved as exceptions (including abnormal beginning and ending balances) to GTAS validation 122 as of FY 2022 GTAS reporting window, domain value "C" (for credit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any credit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 8           | For TAFs approved as exceptions (including abnormal beginning and ending balances) to GTAS validation 122 as of FY 2022 GTAS reporting window, domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 9           | For TAFs approved as exceptions (including abnormal beginning and ending balances) to GTAS validation 122 in FY 2023 GTAS reporting window, domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. This situation may indicate an Antideficiency Act violation. Refer to Section 145 of OMB Circular No. A-11 and take the appropriate action. |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 10          | Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. Abnormal BEGINNING balances permitted thru FY 2024-12 GTAS reporting window. While ENDING balances may be a debit, agencies are required to pass the fatal GTAS edits 161 and 162 and work to resolve any issues related to proposed edits 195, 196, 201, 202, 203, 204, 205, 206, 207, and 208. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. OMB will provide updates throughout FY 24.               |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 11          | Domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families that record repayable advances.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 12          | Domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level, it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edits 167, 168, 169, and 170.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 13          | Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edits 171, 172, 198, and 199.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title  | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---------------|----------|-------------|--|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|----------------|-------------------|------------------|-------------|-----------|------------------------|-------|--------|-------------|
| S/P           |          | 14          | Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to the legislative branch.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 15          | The domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to report abnormal balances for these TAFs. These situations will be addressed on a case by case basis by OMB.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 16          | Domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. Abnormal BEGINNING balances permitted thru FY 2024-12 GTAS reporting window. While ENDING balances may be a debit, agencies are required to pass the fatal GTAS edits 212 and 213 and work to resolve any issues related to proposed edits 214 and 215. Any debit balance with a Prior Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. OMB will provide updates throughout FY 24. |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 17          | This permutation is only applicable to Department of Commerce TAFS 013-2012/2022-8233.   |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 18          | Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level, it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edit 217.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 19          | Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level, it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edit 218.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |
| S/P           |          | 20          | This permutation will be removed in period 2025-12.  |            |               |            |            |           |            |         |               |             |            |        |                |                   |                  |             |           |                        |       |        |             |



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# Treasury Financial Manual

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## Part 1, Section VI: USSGL Crosswalks to Reclassified Statements

These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the *Financial Report of the United States Government*. Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by Fiscal Service:

| Section VI  | Page Number   |
|---|---------------|
| USSGL Crosswalk Reclassified Statement of Net Cost (RSNC)                                 | VI RSNC - 1   |
| USSGL Crosswalk Reclassified Statement of Operations and Changes in Net Position (RSOCNP) | VI RSOCNP - 1 |

USSGL Crosswalk - Reclassified Statement of Net Cost

| Line No.   | USSGL Acct.  | USSGL Account Title   | Begin/ End | Fed/ NonFed | Exch/ Nonexch | Reporting Type Code | Addl. Info. |
|------------|--|---|------------|-------------|---------------|---------------------|-------------|
| <b>1</b>   | <b>Gross cost</b>  |   |            |             |               |                     |             |
| <b>2</b>   | <b>Non-federal gross cost</b>  |   |            |             |               |                     |             |
| 2          | 571400   | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account                 | E          | N           | X             | E/U                 |             |
| 2          | 599750   | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                        | E          | N           | X             | E/U                 |             |
| 2          | 599900   | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account       | E          | N           | X             | E/U                 |             |
| 2          | 610000   | Operating Expenses/Program Costs  | E          | N           |               | E/U                 |             |
| 2          | 615000   | Expensed Asset  | E          |             |               | E/U                 |             |
| 2          | 619000   | Contra Bad Debt Expense - Incurred for Others   | E          | N           |               | E/U                 |             |
| 2          | 619900   | Adjustment to Subsidy Expense   | E          | N           |               | E/U                 |             |
| 2          | 633000   | Other Interest Expenses   | E          | N           |               | E/U                 |             |
| 2          | 633800   | Remuneration Interest   | E          | N           |               | E                   |             |
| 2          | 634000   | Interest Expense Accrued on the Liability for Loan Guarantees   | E          | N           |               | E/U                 |             |
| 2          | 640000   | Benefit Expense   | E          | N           |               | E/U                 |             |
| 2          | 650000   | Cost of Goods Sold  | E          | N           |               | E/U                 |             |
| 2          | 660000   | Applied Overhead  | E          | N           |               | E/U                 |             |
| 2          | 661000   | Cost Capitalization Offset  | E          | N           |               | E/U                 |             |
| 2          | 671000   | Depreciation, Amortization, and Depletion   | E          | N           |               | E/U                 |             |
| 2          | 671300   | Lessee Lease Amortization   | E          | N           |               | E/U                 |             |
| 2          | 672000   | Bad Debt Expense  | E          | N           |               | E/U                 |             |
| 2          | 679000   | Other Expenses Not Requiring Budgetary Resources  | E          | N           |               | E/U                 |             |
| 2          | 679300   | Accrued Expenses  | E          | N           |               | E/U                 |             |
| 2          | 679500   | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                              | E          | N           |               | E/U                 |             |
| 2          | 680000   | Future Funded Expenses  | E          | N           |               | E/U                 |             |
| 2          | 690000   | Non-Production Costs  | E          | N           |               | E/U                 |             |
| 2          | 693000   | Lessee Lease Expense  | E          | N           |               | E/U                 |             |
| 2          | 717100   | Gains on Changes in Long-Term Assumptions - From Experience   | E          | N           | X             | E/U                 |             |
| 2          | 717200   | Losses on Changes in Long-Term Assumptions - From Experience  | E          | N           | X             | E/U                 |             |
| 2          | 721000   | Losses on Disposition of Assets - Other   | E          | N           | X             | E/U                 |             |
| 2          | 721100   | Losses on Disposition of Investments  | E          | N           | X             | E/U                 |             |
| 2          | 728000   | Unrealized Losses   | E          | N           | X             | E/U                 |             |
| 2          | 728100   | Unrealized Losses - Exchange Stabilization Fund (ESF)   | E          | N           | X             | E                   |             |
| 2          | 729000   | Other Losses  | E          | N           | X             | E/U                 |             |
| 2          | 729090   | Losses on International Monetary Fund Assets  | E          |             | X             | U                   |             |
| 2          | 729100   | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges                                     | E          | N           | X             | E                   |             |
| 2          | 730000   | Extraordinary Items   | E          | N           | X             | E/U                 |             |
| 2          | 750000   | Distribution of Income - Dividend   | E          | N           | X             | E/U                 |             |
| 2          | 760000   | Changes in Actuarial Liability  | E          | N           |               | E/U                 |             |
| <b>3</b>   | <b>Interest on debt held by the public</b>                                     |   |            |             |               |                     |             |
| 3          | 632000   | Interest Expenses on Securities   | E          | N           |               | E/U                 |             |
| <b>4</b>   | <b>General property plant and equipment (PP&amp;E) partial impairment loss</b> |   |            |             |               |                     |             |
| 4          | 729200   | Other Losses From Impairment of Assets  | E          | N           | X             | E/U                 |             |
| <b>5</b>   | <b>Total non-federal gross cost</b>  |   |            |             |               |                     |             |
|            | <b>This line is the sum of lines 2 through 4.</b>                              |   |            |             |               |                     |             |
| <b>6</b>   | <b>Intragovernmental gross cost</b>  |   |            |             |               |                     |             |
| <b>6.1</b> | <b>Benefit program costs (RC 26) - Footnote 2</b>                              |   |            |             |               |                     |             |
| 6.1        | 640000   | Benefit Expense   | E          | F           |               | E/U                 |             |
| 6.1        | 685000   | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E          | F           |               | E/U                 |             |
| <b>6.2</b> | <b>Imputed costs (RC 25) - Footnote 2</b>                                      |   |            |             |               |                     |             |
| 6.2        | 673000   | Imputed Costs   | E          | F           |               | E/U                 |             |
| <b>6.3</b> | <b>Buy/sell cost (RC24) - Footnote 2</b>                                       |   |            |             |               |                     |             |
| 6.3        | 610000   | Operating Expenses/Program Costs  | E          | F           |               | E/U                 |             |
| 6.3        | 619000   | Contra Bad Debt Expense - Incurred for Others   | E          | F           |               | E/U                 |             |
| 6.3        | 650000   | Cost of Goods Sold  | E          | F           |               | E/U                 |             |
| 6.3        | 672000   | Bad Debt Expense  | E          | F           |               | E/U                 |             |
| 6.3        | 679000   | Other Expenses Not Requiring Budgetary Resources  | E          | F           |               | E/U                 |             |
| 6.3        | 679300   | Accrued Expenses  | E          | F           |               | E/U                 |             |
| 6.3        | 680000   | Future Funded Expenses  | E          | F           |               | E/U                 |             |
| 6.3        | 690000   | Non-Production Costs  | E          | F           |               | E/U                 |             |
| 6.3        | 693000   | Lessee Lease Expense  | E          | F           |               | E/U                 |             |
| <b>6.4</b> | <b>Purchase of assets (RC 24) - Footnote 2</b>                                 |   |            |             |               |                     |             |
| 6.4        | 880200   | Purchases of Property, Plant, and Equipment   | E          | F           |               | E/U                 |             |
| 6.4        | 880300   | Purchases of Inventory and Related Property   | E          | F           |               | E/U                 |             |
| 6.4        | 880400   | Purchases of Assets - Other   | E          | F           |               | E/U                 |             |

USSGL Crosswalk - Reclassified Statement of Net Cost

| Line No.  | USSGL Acct. | USSGL Account Title  | Begin/End | Fed/NonFed | Exch/Nonexch | Reporting Type Code | Addl. Info. |
|---|-------------|--|-----------|------------|--------------|---------------------|-------------|
| <b>6.5 Federal securities interest expense (RC 03) - Footnote 2</b> |             |  |           |            |              |                     |             |
| 6.5   | 632000      | Interest Expenses on Securities  | E         | F          |              | E/U                 | 3           |
| <b>6.6 Borrowing and other interest expense (RC05) - Footnote 2</b> |             |  |           |            |              |                     |             |
| 6.6   | 631000      | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E         | F          |              | E/U                 |             |
| 6.6   | 633000      | Other Interest Expenses  | E         | F          |              | E/U                 |             |
| 6.6   | 633800      | Remuneration Interest  | E         | F          |              | E                   |             |
| <b>6.7 Borrowing losses (RC 06) - Footnote 2</b>                    |             |  |           |            |              |                     |             |
| 6.7   | 721200      | Losses on Disposition of Borrowings  | E         | F          | X            | E/U                 | 3           |
| 6.7   | 729000      | Other Losses   | E         | F          | X            | E/U                 |             |
| <b>6.8 Other expenses (without reciprocals) (RC 29)</b>             |             |  |           |            |              |                     |             |
| 6.8   | 640000      | Benefit Expense  | E         | Z          |              | E/U                 |             |
| 6.8   | 680000      | Future Funded Expenses   | E         | Z          |              | E/U                 |             |
| 6.8   | 690000      | Non-Production Costs   | E         | Z          |              | E/U                 |             |
| 6.8   | 750000      | Distribution of Income - Dividend  | E         | Z          | X            | E/U                 |             |
| <b>7 Total intragovernmental gross cost</b>                         |             |  |           |            |              |                     |             |
| This line is the sum of lines 6.1 through 6.8.                      |             |  |           |            |              |                     |             |
| <b>8 Total reclassified gross cost</b>                              |             |  |           |            |              |                     |             |
| This line is the sum of lines 5 and 7.                              |             |  |           |            |              |                     |             |
| <b>9 Earned revenue</b>   |             |  |           |            |              |                     |             |
| <b>10 Non-federal earned revenue</b>                                |             |  |           |            |              |                     |             |
| 10  | 510000      | Revenue From Goods Sold  | E         | N          | X            | E/U                 |             |
| 10  | 510900      | Contra Revenue for Goods Sold  | E         | N          | X            | E/U                 |             |
| 10  | 520000      | Revenue From Services Provided   | E         | N          | X            | E/U                 |             |
| 10  | 520900      | Contra Revenue for Services Provided   | E         | N          | X            | E/U                 |             |
| 10  | 531000      | Interest Revenue - Other   | E         | N          | X            | E/U                 |             |
| 10  | 531100      | Interest Revenue - Investments   | E         | N          | X            | E/U                 |             |
| 10  | 531200      | Interest Revenue - Loans Receivable/Uninvested Funds   | E         | N          | X            | E/U                 |             |
| 10  | 531300      | Interest Revenue - Subsidy Amortization  | E         | N          | X            | E/U                 |             |
| 10  | 531400      | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | E         | N          | X            | E/U                 |             |
| 10  | 531500      | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E         | N          | X            | E/U                 |             |
| 10  | 531700      | Contra Revenue for Interest Revenue - Loans Receivable   | E         | N          | X            | E/U                 |             |
| 10  | 531800      | Contra Revenue for Interest Revenue - Investments  | E         | N          | X            | E/U                 |             |
| 10  | 531900      | Contra Revenue for Interest Revenue - Other  | E         | N          | X            | E/U                 |             |
| 10  | 532500      | Administrative Fees Revenue  | E         | N          | X            | E/U                 |             |
| 10  | 532900      | Contra Revenue for Administrative Fees   | E         | N          | X            | E/U                 |             |
| 10  | 540000      | Funded Benefit Program Revenue   | E         | N          | X            | E/U                 |             |
| 10  | 540500      | Unfunded FECA Benefit Revenue  | E         | N          | X            | U                   |             |
| 10  | 540600      | Contra Revenue for Unfunded FECA Benefit Revenue   | E         | N          | X            | U                   |             |
| 10  | 540900      | Contra Revenue for Funded Benefit Program Revenue  | E         | N          | X            | E/U                 |             |
| 10  | 550000      | Insurance and Guarantee Premium Revenue  | E         | N          | X            | E/U                 |             |
| 10  | 550900      | Contra Revenue for Insurance and Guarantee Premium Revenue   | E         | N          | X            | E/U                 |             |
| 10  | 590000      | Other Revenue  | E         | N          | X            | E/U                 |             |
| 10  | 590900      | Contra Revenue for Other Revenue   | E         | N          | X            | E/U                 |             |
| 10  | 592100      | Valuation Change in Investments - Exchange Stabilization Fund (ESF)                                    | E         | N          | X            | E/U                 |             |
| 10  | 592200      | Valuation Change in Investments for Federal Government Sponsored Enterprise                            | E         | N          | X            | E/U                 |             |
| 10  | 593000      | Lessor Lease Revenue   | E         | N          | X            | E/U                 |             |
| 10  | 593300      | Amortization of Unearned Lessor Revenue  | E         | N          | X            | E/U                 |             |
| 10  | 593900      | Contra Revenue for Lessor Lease Revenue  | E         | N          | X            | E/U                 |             |
| 10  | 599000      | Collections for Others - Statement of Custodial Activity   | E         | N          | X            | E/U                 |             |
| 10  | 599100      | Accrued Collections for Others - Statement of Custodial Activity                                       | E         | N          | X            | E/U                 |             |
| 10  | 711000      | Gains on Disposition of Assets - Other   | E         | N          | X            | E/U                 |             |
| 10  | 711100      | Gains on Disposition of Investments  | E         | N          | X            | E/U                 |             |
| 10  | 718000      | Unrealized Gains   | E         | N          | X            | E/U                 |             |
| 10  | 718100      | Unrealized Gain - Exchange Stabilization Fund (ESF)  | E         | N          | X            | E                   |             |
| 10  | 719000      | Other Gains  | E         | N          | X            | E/U                 |             |
| 10  | 719090      | Gains on International Monetary Fund Assets  | E         |            | X            | U                   |             |
| 10  | 719100      | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges                               | E         | N          | X            | E                   |             |
| <b>11 Intragovernmental earned revenue</b>                          |             |  |           |            |              |                     |             |
| <b>11.1 Benefit program revenue (exchange) (RC 26) - Footnote 2</b> |             |  |           |            |              |                     |             |
| 11.1  | 540000      | Funded Benefit Program Revenue   | E         | F          | X            | E/U                 |             |
| 11.1  | 540500      | Unfunded FECA Benefit Revenue  | E         | F          | X            | U                   |             |
| 11.1  | 540600      | Contra Revenue for Unfunded FECA Benefit Revenue   | E         | F          | X            | U                   |             |
| 11.1  | 540900      | Contra Revenue for Funded Benefit Program Revenue  | E         | F          | X            | E/U                 |             |

USSGL Crosswalk - Reclassified Statement of Net Cost

| Line No.  | USSGL Acct.  | USSGL Account Title   | Begin/End | Fed/NonFed | Exch/Nonexch | Reporting Type Code | Addl. Info. |
|---|--|---|-----------|------------|--------------|---------------------|-------------|
| <b>11.2 Buy/sell revenue (exchange) (RC 24) - Footnote 2</b>  |  |   |           |            |              |                     |             |
| 11.2  | 510000   | Revenue From Goods Sold   | E         | F          | X            | E/U                 |             |
| 11.2  | 510900   | Contra Revenue for Goods Sold   | E         | F          | X            | E/U                 |             |
| 11.2  | 520000   | Revenue From Services Provided  | E         | F          | X            | E/U                 |             |
| 11.2  | 520900   | Contra Revenue for Services Provided  | E         | F          | X            | E/U                 |             |
| 11.2  | 532500   | Administrative Fees Revenue   | E         | F          | X            | E/U                 |             |
| 11.2  | 532900   | Contra Revenue for Administrative Fees  | E         | F          | X            | E/U                 |             |
| 11.2  | 590000   | Other Revenue   | E         | F          | X            | E/U                 |             |
| 11.2  | 590900   | Contra Revenue for Other Revenue  | E         | F          | X            | E/U                 |             |
| 11.2  | 593000   | Lessor Lease Revenue  | E         | F          | X            | E/U                 |             |
| 11.2  | 593900   | Contra Revenue for Lessor Lease Revenue   | E         | F          | X            | E/U                 |             |
| <b>11.3 Purchase of assets offset (RC 24) - Footnote 2</b>  |  |   |           |            |              |                     |             |
| 11.3  | 880100   | Offset for Purchases of Assets  | E         | F          |              | E/U                 |             |
| <b>11.4 Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2</b>                             |  |   |           |            |              |                     |             |
| 11.4  | 531100   | Interest Revenue - Investments  | E         | F          | X            | E/U                 |             |
| 11.4  | 531800   | Contra Revenue for Interest Revenue - Investments   | E         | F          | X            | E/U                 |             |
| 11.4  | 711100   | Gains on Disposition of Investments   | E         | F          | X            | E/U                 |             |
| 11.4  | 718000   | Unrealized Gains  | E         | F          | X            | E/U                 |             |
| 11.4  | 721100   | Losses on Disposition of Investments  | E         | F          | X            | E/U                 |             |
| 11.4  | 728000   | Unrealized Losses   | E         | F          | X            | E/U                 |             |
| <b>11.5 Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2</b>  |  |   |           |            |              |                     |             |
| 11.5  | 531000   | Interest Revenue - Other  | E         | F          | X            | E/U                 |             |
| 11.5  | 531200   | Interest Revenue - Loans Receivable/Uninvested Funds  | E         | F          | X            | E/U                 | 3           |
| 11.5  | 531700   | Contra Revenue for Interest Revenue - Loans Receivable  | E         | F          | X            | E/U                 |             |
| 11.5  | 531900   | Contra Revenue for Interest Revenue - Other   | E         | F          | X            | E/U                 |             |
| <b>11.6 Borrowing gains (RC 06) - Footnote 2</b>  |  |   |           |            |              |                     |             |
| 11.6  | 711200   | Gains on Disposition of Borrowings  | E         | F          | X            | E/U                 | 3           |
| 11.6  | 719000   | Other Gains   | E         | F          | X            | E/U                 |             |
| <b>11.7 Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>                      |  |   |           |            |              |                     |             |
| 11.7  | 599800   | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government                                   | E         | F          | X            | E/U                 |             |
| <b>11.8 Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>                             |  |   |           |            |              |                     |             |
| 11.8  | 599700   | Financing Sources Transferred In From Custodial Statement Collections   | E         | F          | X            | E/U                 |             |
| <b>11.9 Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b> |  |   |           |            |              |                     |             |
| 11.9  | 599000   | Collections for Others - Statement of Custodial Activity  | E         | F          | X            | E/U                 |             |
| 11.9  | 599100   | Accrued Collections for Others - Statement of Custodial Activity  | E         | F          | X            | E/U                 |             |
| <b>11.10 Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>              |  |   |           |            |              |                     |             |
| 11.10   | 571300   | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E         | F          | X            | E/U                 |             |
| <b>12 Total intragovernmental earned revenue</b>  |  |   |           |            |              |                     |             |
| <b>This line is the sum of 11.1 through 11.10.</b>  |  |   |           |            |              |                     |             |
| <b>13 Total reclassified earned revenue</b>   |  |   |           |            |              |                     |             |
| <b>This line is the sum of lines 10 and 12.</b>   |  |   |           |            |              |                     |             |
| <b>14 Gains/losses from changes in actuarial assumptions</b>  |  |   |           |            |              |                     |             |
| 14  | 727100   | Gains on Changes in Long-Term Assumptions   | E         | N          | X            | E/U                 |             |
| 14  | 727200   | Losses on Changes in Long-Term Assumptions  | E         | N          | X            | E/U                 |             |
| <b>15 Net cost of operations</b>  |  |   |           |            |              |                     |             |
| <b>This line is the result of subtracting line 13 from the sum of lines 8 and 14.</b>   |  |   |           |            |              |                     |             |
| <b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>  |  |   |           |            |              |                     |             |
| 1   | USSGL account attribute domain "F" excludes intradepartmental amounts.   |   |           |            |              |                     |             |
| 2   | For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government. |   |           |            |              |                     |             |
| 3   | Reported by the Department of Treasury.  |   |           |            |              |                     |             |

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title  | Begin/End | Fed/Nonfed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|-------------|--|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 1        |             | Net position, beginning of period  |           |            |              |                            |                     |             |
| 1        | 310000      | Unexpended Appropriations - Cumulative   | B         |            |              |                            | E/U                 |             |
| 1        | 320000      | Appropriations Outstanding - Cumulative  | B         |            |              |                            | U                   |             |
| 1        | 331000      | Cumulative Results of Operations   | B         |            |              |                            | E/U                 |             |
| 2        |             | Non-federal prior-period adjustments:  |           |            |              |                            |                     |             |
| 2.1      |             | Changes in accounting principles   |           |            |              |                            |                     |             |
| 2.1      | 740100      | Prior-Period Adjustments Due to Changes in Accounting Principle:   | E         | N          |              |                            | E/U                 |             |
| 2.2      |             | Corrections of errors - non-federal  |           |            |              |                            |                     |             |
| 2.2      | 740000      | Prior-Period Adjustments Due to Corrections of Errors  | E         | N          |              |                            | E/U                 | 10          |
| 2.3      |             | Corrections of errors - years preceding the prior year - non-federal   |           |            |              |                            |                     |             |
| 2.3      | 740500      | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year                              | E         | N          |              |                            | E/U                 | 9           |
| 3        |             | Federal prior-period adjustments   |           |            |              |                            |                     |             |
| 3.1      |             | Changes in accounting principles - federal (RC 29) - Footnote 1  |           |            |              |                            |                     |             |
| 3.1      | 740100      | Prior-Period Adjustments Due to Changes in Accounting Principle:   | E         | Z          |              |                            | E/U                 |             |
| 3.2      |             | Corrections of errors - federal (RC 29)  |           |            |              |                            |                     |             |
| 3.2      | 740000      | Prior-Period Adjustments Due to Corrections of Errors  | E         | Z          |              |                            | E/U                 | 10          |
| 3.3      |             | Corrections of errors - years preceding the prior year - federal (RC 29)   |           |            |              |                            |                     |             |
| 3.3      | 740500      | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year                              | E         | Z          |              |                            | E/U                 | 9           |
| 3.4      |             | Prior period adjustment to unexpended appropriations - federal (RC 31)   |           |            |              |                            |                     |             |
| 3.4      | 310500      | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E         | G          |              |                            | E/U                 | 9           |
| 3.4      | 310800      | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Error:                                  | E         | G          |              |                            | E/U                 | 10          |
| 3.4      | 310900      | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | E         | G          |              |                            | E/U                 |             |
| 3.5      |             | Prior period adjustment to expended appropriations - federal (RC 32)   |           |            |              |                            |                     |             |
| 3.5      | 570500      | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year   | E         | G          |              |                            | E/U                 | 9           |
| 3.5      | 570800      | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Error:                                    | E         | G          |              |                            | E/U                 | 10          |
| 3.5      | 570900      | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                         | E         | G          |              |                            | E/U                 |             |
| 3.6      |             | Prior period adjustment to appropriations outstanding - federal (RC 31)  |           |            |              |                            |                     |             |
| 3.6      | 320800      | Appropriations Outstanding - Prior-Period Adjustment:  | E         | F          |              |                            | E/U                 |             |
| 3.7      |             | Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1                                  |           |            |              |                            |                     |             |
| 3.7      | 570810      | Appropriations - Expended - Prior-Period Adjustment:   | E         | F          |              |                            | E/U                 |             |
| 4        |             | Net position, beginning of period - adjusted   |           |            |              |                            |                     |             |
|          |             | This line is calculated.   |           |            |              |                            |                     |             |
|          |             | For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7.                              |           |            |              |                            |                     |             |
|          |             | For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.  |           |            |              |                            |                     |             |
| 5        |             | Non-federal non-exchange revenue:  |           |            |              |                            |                     |             |
| 5.1      |             | Individual income tax and tax withholdings (for use by Treasury only)  |           |            |              |                            |                     |             |
| 5.1      | 580100      | Tax Revenue Collected - Individual   | E         | N          | T            |                            | E/U                 |             |
| 5.1      | 582100      | Tax Revenue Accrual Adjustment - Individual  | E         | N          | T            |                            | E/U                 |             |
| 5.1      | 583100      | Contra Revenue for Taxes - Individual  | E         | N          | T            |                            | E/U                 |             |
| 5.1      | 589100      | Tax Revenue Refunds - Individual   | E         | N          | T            |                            | E/U                 |             |
| 5.2      |             | Corporation income taxes (for use by Treasury only)  |           |            |              |                            |                     |             |
| 5.2      | 580200      | Tax Revenue Collected - Corporate  | E         | N          | T            |                            | E/U                 |             |
| 5.2      | 582200      | Tax Revenue Accrual Adjustment - Corporate   | E         | N          | T            |                            | E/U                 |             |
| 5.2      | 583200      | Contra Revenue for Taxes - Corporate   | E         | N          | T            |                            | E/U                 |             |
| 5.2      | 589200      | Tax Revenue Refunds - Corporate  | E         | N          | T            |                            | E/U                 |             |
| 5.3      |             | Excise taxes   |           |            |              |                            |                     |             |
| 5.3      | 580400      | Tax Revenue Collected - Excise   | E         | N          | T            |                            | E/U                 |             |
| 5.3      | 582400      | Tax Revenue Accrual Adjustment - Excise  | E         | N          | T            |                            | E/U                 |             |
| 5.3      | 583400      | Contra Revenue for Taxes - Excise  | E         | N          | T            |                            | E/U                 |             |
| 5.3      | 589400      | Tax Revenue Refunds - Excise   | E         | N          | T            |                            | E/U                 |             |

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No.   | USSGL Acct.                     | USSGL Account Title   | Begin/End | Fed/Nonfed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|------------|---------------------------------|---|-----------|------------|--------------|----------------------------|---------------------|-------------|
| <b>5.4</b> | <b>Unemployment taxes</b>       |   |           |            |              |                            |                     |             |
| 5.4        | 580300                          | Tax Revenue Collected - Unemployment  | E         | N          | T            |                            | E/U                 |             |
| 5.4        | 582300                          | Tax Revenue Accrual Adjustment - Unemployment   | E         | N          | T            |                            | E/U                 |             |
| 5.4        | 583300                          | Contra Revenue for Taxes - Unemployment   | E         | N          | T            |                            | E/U                 |             |
| 5.4        | 589300                          | Tax Revenue Refunds - Unemployment  | E         | N          | T            |                            | E/U                 |             |
| <b>5.5</b> | <b>Customs duties</b>           |   |           |            |              |                            |                     |             |
| 5.5        | 580600                          | Tax Revenue Collected - Customs   | E         | N          | T            |                            | E/U                 |             |
| 5.5        | 582600                          | Tax Revenue Accrual Adjustment - Customs  | E         | N          | T            |                            | E/U                 |             |
| 5.5        | 583600                          | Contra Revenue for Taxes - Customs  | E         | N          | T            |                            | E/U                 |             |
| 5.5        | 589600                          | Tax Revenue Refunds - Customs   | E         | N          | T            |                            | E/U                 |             |
| <b>5.6</b> | <b>Estate and gift taxes</b>    |   |           |            |              |                            |                     |             |
| 5.6        | 580500                          | Tax Revenue Collected - Estate and Gift   | E         | N          | T            |                            | E/U                 |             |
| 5.6        | 582500                          | Tax Revenue Accrual Adjustment - Estate and Gift  | E         | N          | T            |                            | E/U                 |             |
| 5.6        | 583500                          | Contra Revenue for Taxes - Estate and Gift  | E         | N          | T            |                            | E/U                 |             |
| 5.6        | 589500                          | Tax Revenue Refunds - Estate and Gift   | E         | N          | T            |                            | E/U                 |             |
| <b>5.7</b> | <b>Other taxes and receipts</b> |   |           |            |              |                            |                     |             |
| 5.7        | 531000                          | Interest Revenue - Other  | E         | N          | E/T          |                            | E/U                 |             |
| 5.7        | 531100                          | Interest Revenue - Investments  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 531200                          | Interest Revenue - Loans Receivable/Uninvested Funds  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 531700                          | Contra Revenue for Interest Revenue - Loans Receivable  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 531800                          | Contra Revenue for Interest Revenue - Investments   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 531900                          | Contra Revenue for Interest Revenue - Other   | E         | N          | E/T          |                            | E/U                 |             |
| 5.7        | 532000                          | Penalties and Fines Revenue   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 532400                          | Contra Revenue for Penalties and Fines  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 540000                          | Funded Benefit Program Revenue  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 540900                          | Contra Revenue for Funded Benefit Program Revenue   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 560000                          | Donated Revenue - Financial Resources   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 560900                          | Contra Revenue for Donations - Financial Resources  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 561000                          | Donated Revenue - Non-Financial Resources   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 561900                          | Contra Donated Revenue - Nonfinancial Resources   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 564000                          | Forfeiture Revenue - Cash and Cash Equivalents  | E         | N          | T            | D                          | E/U                 |             |
| 5.7        | 564900                          | Contra Forfeiture Revenue - Cash and Cash Equivalents   | E         | N          | T            | D                          | E/U                 |             |
| 5.7        | 565000                          | Forfeiture Revenue - Forfeitures of Property  | E         | N          | T            | E                          | E/U                 |             |
| 5.7        | 565900                          | Contra Forfeiture Revenue - Forfeitures of Property   | E         | N          | T            | E                          | E/U                 |             |
| 5.7        | 571400                          | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account           | E         | N          | E/T          |                            | E/U                 |             |
| 5.7        | 579500                          | Seigniorage   | E         | N          |              | E                          | E/U                 | 3           |
| 5.7        | 580000                          | Tax Revenue Collected - Not Otherwise Classified  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 582000                          | Tax Revenue Accrual Adjustment - Not Otherwise Classified   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 583000                          | Contra Revenue for Taxes - Not Otherwise Classified   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 589000                          | Tax Revenue Refunds - Not Otherwise Classified  | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 590000                          | Other Revenue   | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7        | 590900                          | Contra Revenue for Other Revenue  | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7        | 592300                          | Valuation Change in Investments - Beneficial Interest in Trusts   | E         | N          | T            |                            | E/U                 |             |
| 5.7        | 599000                          | Collections for Others - Statement of Custodial Activity  | E         | N          | E/T          | D/E                        | E/U                 |             |
| 5.7        | 599100                          | Accrued Collections for Others - Statement of Custodial Activity  | E         | N          | E/T          | D/E                        | E/U                 |             |
| 5.7        | 599750                          | Financing Sources Transferred In From Custodial Statement Collections - Contra Account                  | E         | N          | E/T          | D/E                        | E/U                 |             |
| 5.7        | 599900                          | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E         | N          | E/T          | D/E                        | E/U                 |             |
| 5.7        | 711000                          | Gains on Disposition of Assets - Other  | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7        | 711100                          | Gains on Disposition of Investments   | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7        | 718000                          | Unrealized Gains  | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7        | 719000                          | Other Gains   | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7        | 719090                          | Gains on International Monetary Fund Assets   | E         |            | T            | D/E                        | U                   |             |

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| Line No. | USSGL Acct.  | USSGL Account Title                                       | Begin/End | Fed/Nonfed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|--|---|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 5.7      | 721000   | Losses on Disposition of Assets - Other                   | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7      | 721100   | Losses on Disposition of Investments                      | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7      | 728000   | Unrealized Losses   | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7      | 729000   | Other Losses  | E         | N          | T            | D/E                        | E/U                 |             |
| 5.7      | 729090   | Losses on International Monetary Fund Assets              | E         |            | T            | D/E                        | U                   |             |
| 5.7      | 750000   | Distribution of Income - Dividend                         | E         | N          | T            | D/E                        | E/U                 |             |
| 5.8      | <b>Miscellaneous earned revenues - Footnote 2</b>  |   |           |            |              |                            |                     |             |
| 5.8      | 590000   | Other Revenue   | E         | N          | E            | D/E                        | E/U                 |             |
| 5.8      | 590900   | Contra Revenue for Other Revenue                          | E         | N          | E            | D/E                        | E/U                 |             |
| 5.9      | <b>Total non-federal non-exchange revenue</b>  |   |           |            |              |                            |                     |             |
|          | <b>This line is calculated. Equals sum of lines 5.1 through 5.8.</b>   |   |           |            |              |                            |                     |             |
| 6        | <b>Federal non-exchange revenue:</b>   |   |           |            |              |                            |                     |             |
| 6.1      | <b>Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) - Footnote 1</b> |   |           |            |              |                            |                     |             |
| 6.1      | 531100   | Interest Revenue - Investments                            | E         | F          | T            |                            | E/U                 | 4           |
| 6.1      | 531800   | Contra Revenue for Interest Revenue - Investments         | E         | F          | T            |                            | E/U                 | 4           |
| 6.1      | 711100   | Gains on Disposition of Investments                       | E         | F          | T            | D/E                        | E/U                 | 4           |
| 6.1      | 718000   | Unrealized Gains  | E         | F          | T            | D/E                        | E/U                 | 4           |
| 6.1      | 721100   | Losses on Disposition of Investments                      | E         | F          | T            | D/E                        | E/U                 | 4           |
| 6.1      | 728000   | Unrealized Losses   | E         | F          | T            | D/E                        | E/U                 | 4           |
| 6.2      | <b>Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1</b>                                     |   |           |            |              |                            |                     |             |
| 6.2      | 531000   | Interest Revenue - Other                                  | E         | F          | T            |                            | E/U                 | 4           |
| 6.2      | 531200   | Interest Revenue - Loans Receivable/Uninvested Funds      | E         | F          | T            |                            | E/U                 | 4           |
| 6.2      | 531700   | Contra Revenue for Interest Revenue - Loans Receivable    | E         | F          | T            |                            | E/U                 | 4           |
| 6.2      | 531900   | Contra Revenue for Interest Revenue - Other               | E         | F          | T            |                            | E/U                 | 4           |
| 6.2      | 579100   | Adjustment to Financing Sources - Credit Reform           | E         | F          |              | E                          | E/U                 |             |
| 6.3      | <b>Borrowings Gains (RC 06)/01</b>   |   |           |            |              |                            |                     |             |
| 6.3      | 719000   | Other Gains   | E         | F          | T            | D/E                        | E/U                 | 4           |
| 6.4      | <b>Borrowings Losses (RC 06)/01</b>  |   |           |            |              |                            |                     |             |
| 6.4      | 729000   | Other Losses  | E         | F          | T            | D/E                        | E/U                 | 4           |
| 6.5      | <b>Benefit program revenue (non-exchange) (RC 26) - Footnote 1</b>   |   |           |            |              |                            |                     |             |
| 6.5      | 540000   | Funded Benefit Program Revenue                            | E         | F          | T            |                            | E/U                 | 4           |
| 6.5      | 540900   | Contra Revenue for Funded Benefit Program Revenue         | E         | F          | T            |                            | E/U                 | 4           |
| 6.6      | <b>Other taxes and receipts (RC 45) - Footnote 1</b>   |   |           |            |              |                            |                     |             |
| 6.6      | 580000   | Tax Revenue Collected - Not Otherwise Classified          | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 580100   | Tax Revenue Collected - Individual                        | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 580200   | Tax Revenue Collected - Corporate                         | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 580300   | Tax Revenue Collected - Unemployment                      | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 580400   | Tax Revenue Collected - Excise                            | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 580500   | Tax Revenue Collected - Estate and Gift                   | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 580600   | Tax Revenue Collected - Customs                           | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582000   | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582100   | Tax Revenue Accrual Adjustment - Individual               | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582200   | Tax Revenue Accrual Adjustment - Corporate                | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582300   | Tax Revenue Accrual Adjustment - Unemployment             | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582400   | Tax Revenue Accrual Adjustment - Excise                   | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582500   | Tax Revenue Accrual Adjustment - Estate and Gift          | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 582600   | Tax Revenue Accrual Adjustment - Customs                  | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583000   | Contra Revenue for Taxes - Not Otherwise Classified       | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583100   | Contra Revenue for Taxes - Individual                     | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583200   | Contra Revenue for Taxes - Corporate                      | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583300   | Contra Revenue for Taxes - Unemployment                   | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583400   | Contra Revenue for Taxes - Excise                         | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583500   | Contra Revenue for Taxes - Estate and Gift                | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 583600   | Contra Revenue for Taxes - Customs                        | E         | G          | T            |                            | E/U                 |             |

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No. | USSGL Acct.   | USSGL Account Title   | Begin/End | Fed/Nonfed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|---|---|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 6.6      | 589000  | Tax Revenue Refunds - Not Otherwise Classified  | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 589100  | Tax Revenue Refunds - Individual  | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 589200  | Tax Revenue Refunds - Corporate   | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 589300  | Tax Revenue Refunds - Unemployment  | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 589400  | Tax Revenue Refunds - Excise  | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 589500  | Tax Revenue Refunds - Estate and Gift   | E         | G          | T            |                            | E/U                 |             |
| 6.6      | 589600  | Tax Revenue Refunds - Customs   | E         | G          | T            |                            | E/U                 |             |
| 6.7      | <b>Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)</b>                                    |   |           |            |              |                            |                     |             |
| 6.7      | 599800  | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government                                   | E         | F          | E/T          |                            | E/U                 |             |
| 6.8      | <b>Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)</b>                    |   |           |            |              |                            |                     |             |
| 6.8      | 599700  | Financing Sources Transferred In From Custodial Statement Collection  | E         | F          | E/T          | D/E                        | E/U                 |             |
| 6.9      | <b>Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)</b> |   |           |            |              |                            |                     |             |
| 6.9      | 599000  | Collections for Others - Statement of Custodial Activity  | E         | F          | E/T          | D/E                        | E/U                 |             |
| 6.9      | 599100  | Accrued Collections for Others - Statement of Custodial Activity  | E         | F          | E/T          | D/E                        | E/U                 |             |
| 6.9      | 599300  | Offset to Non-Entity Collections - Statement of Changes in Net Position   | E         | F          |              | E                          | E/U                 |             |
| 6.9      | 599400  | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position   | E         | F          |              | E                          | E/U                 |             |
| 6.10     | <b>Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)</b>  |   |           |            |              |                            |                     |             |
| 6.10     | 571300  | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E         | F          | E/T          |                            | E/U                 |             |
| 6.11     | <b>Total federal non-exchange revenue</b>   |   |           |            |              |                            |                     |             |
|          | <b>This line is calculated. Equals sum of lines 6.1 through 6.10.</b>   |   |           |            |              |                            |                     |             |
| 7        | <b>Financing sources:</b>   |   |           |            |              |                            |                     |             |
| 7.1      | <b>Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1</b>                                   |   |           |            |              |                            |                     |             |
| 7.1      | 309000  | Unexpended Appropriations While Awaiting a Warrant  | E         | G          |              |                            | E/U                 |             |
| 7.1      | 310100  | Unexpended Appropriations - Appropriations Received   | E         | G          |              |                            | E/U                 |             |
| 7.1      | 310600  | Unexpended Appropriations - Adjustments   | E         | G          |              |                            | E/U                 |             |
| 7.2      | <b>Appropriations used (RC 39)</b>  |   |           |            |              |                            |                     |             |
| 7.2      | 310700  | Unexpended Appropriations - Used - Accrued  | E         | G          |              |                            | E/U                 |             |
| 7.2      | 310710  | Unexpended Appropriations - Used - Disbursed  | E         | G          |              |                            | E/U                 |             |
| 7.3      | <b>Appropriations expended (RC 38) - Footnote 1</b>   |   |           |            |              |                            |                     |             |
| 7.3      | 570000  | Expended Appropriations - Used - Accrued  | E         | G          |              |                            | E/U                 |             |
| 7.3      | 570010  | Expended Appropriations - Disbursed   | E         | G          |              |                            | E/U                 |             |
| 7.4      | <b>Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1</b>                                  |   |           |            |              |                            |                     |             |
| 7.4      | 573500  | Appropriated Dedicated Collections to be Transferred In   | E         | F          |              |                            | E/U                 |             |
| 7.4      | 574000  | Appropriated Dedicated Collections Transferred In   | E         | F          |              |                            | E/U                 | 4           |
| 7.5      | <b>Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1</b>                                 |   |           |            |              |                            |                     |             |
| 7.5      | 573600  | Appropriated Dedicated Collections to be Transferred Out  | E         | F          |              |                            | E/U                 |             |
| 7.5      | 574500  | Appropriated Dedicated Collections Transferred Out  | E         | F          |              |                            | E/U                 | 4           |
| 7.6      | <b>Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1</b>                           |   |           |            |              |                            |                     |             |
| 7.6      | 310200  | Unexpended Appropriations - Transfers-In  | E         | F          |              |                            | E/U                 |             |
| 7.6      | 575500  | Non-Expenditure Financing Sources - Transfers-In - Other  | E         | F          |              |                            | E/U                 |             |
| 7.7      | <b>Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1</b>                          |   |           |            |              |                            |                     |             |
| 7.7      | 310300  | Unexpended Appropriations - Transfers-Out   | E         | F          |              |                            | E/U                 |             |
| 7.7      | 576500  | Non-Expenditure Financing Sources - Transfers-Out - Other   | E         | F          |              |                            | E/U                 |             |

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No. | USSGL Acct.  | USSGL Account Title  | Begin/End | Fed/Nonfed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|--|--|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 7.8      | <b>Expenditure transfers-in of financing sources (RC 09) - Footnote 1</b>  |  |           |            |              |                            |                     |             |
| 7.8      | 575000   | Expenditure Financing Sources - Transfers-In   | E         | F          |              |                            | E/U                 |             |
| 7.9      | <b>Expenditure transfers-out of financing sources (RC 09) - Footnote 1</b>   |  |           |            |              |                            |                     |             |
| 7.9      | 576000   | Expenditure Financing Sources - Transfers-Out  | E         | F          |              |                            | E/U                 |             |
| 7.10     | <b>Non-expenditure transfer-in of financing sources - capital transfers (RC 11)</b>                                      |  |           |            |              |                            |                     |             |
| 7.10     | 575600   | Non-Expenditure Financing Sources - Transfers-In - Capital Transfer:                           | E         | F          |              |                            | E/U                 |             |
| 7.11     | <b>Non-expenditure transfers-out of financing sources - capital transfers (RC 11)</b>                                    |  |           |            |              |                            |                     |             |
| 7.11     | 576600   | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfer:                          | E         | F          |              |                            | E/U                 |             |
| 7.11     | 579200   | Financing Sources To Be Transferred Out - Contingent Liability                                 | E         | F          |              |                            | E/U                 |             |
| 7.12     | <b>Revenue and Other Financing Sources - Cancellations (RC 36)</b>   |  |           |            |              |                            |                     |             |
| 7.12     | 591900   | Revenue and Other Financing Sources - Cancellations  | E         | G          |              |                            | E/U                 |             |
| 7.13     | <b>Collections for others transferred to the General Fund of the U.S. Government (RC 44)</b>                             |  |           |            |              |                            |                     |             |
| 7.13     | 599000   | Collections for Others - Statement of Custodial Activity                                       | E         | G          | E/T          | D                          | E/U                 |             |
| 7.13     | 599300   | Offset to Non-Entity Collections - Statement of Changes in Net Position                        | E         | G          |              | D                          | E/U                 |             |
| 7.14     | <b>Other financing sources with budgetary impact (RC 29) - Footnote 1, 8</b>   |  |           |            |              |                            |                     |             |
| 7.14     | 579000   | Other Financing Sources  | E         | Z          |              | D                          | E/U                 |             |
| 7.14     | 590000   | Other Revenue  | E         | Z          | E/T          | D                          | E/U                 |             |
| 7.14     | 590900   | Contra Revenue for Other Revenue   | E         | Z          | E/T          | D                          | E/U                 |             |
| 7.14     | 750000   | Distribution of Income - Dividend  | E         | Z          | T            | D                          | E/U                 |             |
| 7.15     | <b>Warrants issued (RC 41)</b>   |  |           |            |              |                            |                     |             |
| 7.15     | 309010   | Appropriations Outstanding - Warrants to be Issued   | E         | F          |              |                            | U                   |             |
| 7.15     | 320100   | Appropriations Outstanding - Warrants Issued   | E         | F          |              |                            | U                   |             |
| 7.15     | 320110   | Appropriations Outstanding - Transfers   | E         | F          |              |                            | U                   |             |
| 7.15     | 320600   | Appropriations Outstanding - Adjustments   | E         | F          |              |                            | U                   |             |
| 7.16     | <b>Appropriations outstanding - used (RC 39)</b>   |  |           |            |              |                            |                     |             |
| 7.16     | 320700   | Appropriations Outstanding - Used - Accrued  | E         | F          |              |                            | U                   |             |
| 7.16     | 320710   | Appropriations Outstanding - Used - Disbursed  | E         | F          |              |                            | U                   |             |
| 7.17     | <b>General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1</b>                       |  |           |            |              |                            |                     |             |
| 7.17     | 570005   | Appropriations - Expended - Accrued  | E         | F          |              |                            | U                   |             |
| 7.17     | 570006   | Appropriations - Expended - Disbursed  | E         | F          |              |                            | U                   |             |
| 7.18     | <b>Trust fund warrants issued net of adjustments (RC 45)</b>   |  |           |            |              |                            |                     |             |
| 7.18     | 771000   | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments                                  | E         | F          |              |                            | U                   |             |
| 7.19     | <b>Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)</b>                                       |  |           |            |              |                            |                     |             |
| 7.19     | 591910   | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | E         | F          |              |                            | U                   |             |
| 7.20     | <b>Transfers-in without reimbursement (RC 18) - Footnote 1</b>   |  |           |            |              |                            |                     |             |
| 7.20     | 572000   | Financing Sources Transferred In Without Reimbursement   | E         | F          |              |                            | E/U                 |             |
| 7.20     | 577500   | Non-Budgetary Financing Sources Transferred In   | E         | F          |              |                            | E/U                 |             |
| 7.21     | <b>Transfers-out without reimbursement (RC 18) - Footnote 1</b>  |  |           |            |              |                            |                     |             |
| 7.21     | 573000   | Financing Sources Transferred Out Without Reimbursement  | E         | F          |              |                            | E/U                 |             |
| 7.21     | 577600   | Non-Budgetary Financing Sources Transferred Out  | E         | F          |              |                            | E/U                 |             |
| 7.22     | <b>Imputed financing sources (RC 25) - Footnote 1</b>  |  |           |            |              |                            |                     |             |
| 7.22     | 578000   | Imputed Financing Sources  | E         | F          |              |                            | E/U                 |             |
| 7.23     | <b>Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)</b>                             |  |           |            |              |                            |                     |             |
| 7.23     | 599000   | Collections for Others - Statement of Custodial Activity                                       | E         | G          | E/T          | E                          | E/U                 | 6           |
| 7.23     | 599300   | Offset to Non-Entity Collections - Statement of Changes in Net Position                        | E         | G          |              | E                          | E/U                 | 6           |
| 7.24     | <b>Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)</b> |  |           |            |              |                            |                     |             |
| 7.24     | 599100   | Accrued Collections for Others - Statement of Custodial Activity                               | E         | G          | E/T          | E                          | E/U                 | 6           |
| 7.24     | 599400   | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                | E         | G          |              | E                          | E/U                 | 6           |
| 7.25     | <b>Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1</b>                         |  |           |            |              |                            |                     |             |
| 7.25     | 579000   | Other Financing Sources  | E         | G          |              | D/E                        | E/U                 |             |
| 7.25     | 579001   | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization                           | E         | G          |              |                            | U                   |             |
| 7.26     | <b>Other non-budgetary financing sources (RC 29) - Footnote 1, 9</b>   |  |           |            |              |                            |                     |             |
| 7.26     | 573000   | Financing Sources Transferred Out Without Reimbursement  | E         | Z          |              |                            | E/U                 |             |
| 7.26     | 579000   | Other Financing Sources  | E         | Z          |              | E                          | E/U                 |             |
| 7.26     | 579010   | Other General Fund Financing Sources   | E         | Z          |              |                            | U                   |             |
| 7.26     | 590000   | Other Revenue  | E         | Z          | T            | E                          | E/U                 |             |

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/Nonfed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 7.27     |             | <b>Other financing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1</b>           |           |            |              |                            |                     |             |
| 7.27     | 579010      | Other General Fund Financing Sources  | E         | F          |              |                            | U                   |             |
| 7.28     |             | <b>Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)</b>                   |           |            |              |                            |                     |             |
| 7.28     | 571000      | Transfer-in of Agency Unavailable Custodial and Non-Entity Collection                                     | E         | F          |              |                            | U                   |             |
| 7.29     |             | <b>Accrual of entity's amounts to be collected (RC 48)</b>  |           |            |              |                            |                     |             |
| 7.29     | 571200      | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government | E         | F          |              |                            | U                   |             |

|      |   |  |  |  |  |  |  |  |
|------|---|--|--|--|--|--|--|--|
| 7.30 | <b>Total financing sources</b>                                |  |  |  |  |  |  |  |
|      | This line is calculated. Equals sum of lines 7.1 through 7.29 |  |  |  |  |  |  |  |

|   |                                     |  |  |  |  |  |  |  |
|---|-------------------------------------|--|--|--|--|--|--|--|
| 8 | <b>Net cost of operations (+/-)</b> |  |  |  |  |  |  |  |
|---|-------------------------------------|--|--|--|--|--|--|--|

|   |   |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|
| 9 | <b>Net position, end of period</b>                                      |  |  |  |  |  |  |  |
|   | This line is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 8. |  |  |  |  |  |  |  |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

|   |  |
|---|--|
| 1 | For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3. |
|---|--|

|   |  |
|---|--|
| 2 | As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government. |
|---|--|

|   |  |
|---|--|
| 3 | Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead. |
|---|--|

|   |   |
|---|---|
| 4 | Exclude General Fund of the U.S. Government activity in this account. |
|---|---|

|   |                         |
|---|-------------------------|
| 5 | Budgetary portion only. |
|---|-------------------------|

|   |                             |
|---|-----------------------------|
| 6 | Non budgetary portion only. |
|---|-----------------------------|

|   |  |
|---|--|
| 7 | This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated. |
|---|--|

|   |  |
|---|--|
| 8 | This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated. |
|---|--|

|   |   |
|---|---|
| 9 | When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: <a href="https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf">https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf</a> |
|---|---|

|    |  |
|----|--|
| 10 | When comparative financial statements are presented, the error is material and financial statements are restated, the error is for the prior year, the correction will be to the previous year financial statement adjustment lines. The impact to the current year will be presented in the beginning balances. When single year financial statements are presented and the error is material the impact will be to the beginning balance adjustment lines. Guidance is provided in the Prior Period Adjustment scenario on the following page: <a href="https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf">https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf</a> |
|----|--|



# Treasury Financial Manual

## Part 1, Section VII: GTAS Validations and Edits

One of the goals the Bureau of the Fiscal Service (Fiscal Service) has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting Reporting System (CARS), Fiscal Service, and the Federal Financing Bank. The edits may be either fatal or proposed. Fiscal Service will use the proposed edits only for analytical purposes. Fiscal Service disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

| Section VII                          | Page Number |
|--------------------------------------|-------------|
| GTAS Validation Summary Report (VSR) | VII VSR - 1 |
| GTAS Validation Detail Report (VDR)  | VII VDR - 1 |
| GTAS Edits Summary Report (ESR)      | VII ESR - 1 |
| GTAS Edits Detail Report (EDR)       | VII EDR - 1 |
| GTAS Closing Edits Report (CER)      | VII CER - 1 |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Detail

| No  | Name                               | Description   | Rule |                               | Attribute                  | Combination                 |                           |  |
|-----|------------------------------------|---|------|-------------------------------|----------------------------|-----------------------------|---------------------------|--|
| 14E | Year of Budget Authority Indicator | Year of Budget Authority Indicator is required for the applicable USSGL accounts. |      | YEAR OF BUDGET AUTHORITY CODE | FINANCING ACCOUNT CODE     |                             |                           |  |
|     |                                    |   | Pass | (BLANK)                       | D                          |                             |                           |  |
|     |                                    |   | Pass | (BLANK)                       | G                          |                             |                           |  |
|     |                                    |   | Fail | BAL                           | D                          |                             |                           |  |
|     |                                    |   | Fail | BAL                           | G                          |                             |                           |  |
|     |                                    |   | Fail | NEW                           | D                          |                             |                           |  |
|     |                                    |   | Fail | NEW                           | G                          |                             |                           |  |
| 15E | Availability Time Indicator        | Availability Time Indicator is required for the applicable USSGL accounts.        |      | USSGL ACCOUNT NUMBER          | Begin End Indicator        | AVAILABILITY TIME INDICATOR |                           |  |
|     |                                    |   | Fail | 462000                        | B                          | A                           |                           |  |
|     |                                    |   | Fail | 462000                        | B                          | S                           |                           |  |
|     |                                    |   | Fail | 462000                        | E                          | (BLANK)                     |                           |  |
|     |                                    |   | Pass | 462000                        | B                          | (BLANK)                     |                           |  |
|     |                                    |   | Pass | 462000                        | E                          | A                           |                           |  |
|     |                                    |   | Pass | 462000                        | E                          | S                           |                           |  |
| 17E | Prior Year Adjustment Code         | Prior Year Adjustment Code is required for the applicable USSGL accounts.         |      | USSGL ACCOUNT NUMBER          | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS                  | CONCATENATED TAS          |  |
|     |                                    |   | Fail | 411100                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411200                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411300                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411400                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411500                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411600                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411601                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411700                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 411800                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 412100                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 412300                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 412400                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 412500                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 413200                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 413600                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 414120                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 415000                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 415700                        | X                          | E                           | <> 01320122022<br>8233000 |  |
|     |                                    |   | Fail | 415800                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 416800                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 417000                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 417500                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 419000                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 421200                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 429000                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 438200                        | X                          | E                           |                           |  |
|     |                                    |   | Fail | 438700                        | X                          | E                           |                           |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Detail

| No  | Name                         | Description   | Rule | Attribute                          | Combination              |                     |                        |
|-----|------------------------------|---|------|------------------------------------|--------------------------|---------------------|------------------------|
|     |                              |   | Fail | 438800                             | X                        | E                   |                        |
|     |                              |   | Fail | 439200                             | X                        | E                   |                        |
|     |                              |   | Fail | 439400                             | X                        | E                   |                        |
|     |                              |   | Fail | 439800                             | X                        | E                   |                        |
|     |                              |   | Fail | 439900                             | X                        | E                   |                        |
|     |                              |   | Fail | 445000                             | X                        | E                   |                        |
|     |                              |   | Fail | 490800                             | X                        | E                   |                        |
| 20  | Disaster Emergency Fund Code | Disaster Emergency Fund Code is required for applicable USSGL accounts. | Fail | DISASTER<br>EMERGENCY FUND<br>CODE | BUDGETARY<br>PROPRIETARY |                     |                        |
|     |                              |   |      | <>(BLANK)                          | =P                       |                     |                        |
|     |                              |   |      | <>(BLANK)                          | =A                       |                     |                        |
|     |                              |   |      | =(BLANK)                           | =B                       |                     |                        |
| 21E | GTAS Fund Type               | Specific USSGL accounts are valid for each GTAS Fund Type.              |      | USSGL ACCOUNT<br>NUMBER            | FUND TYPE                | CONCATENATED<br>TAS |                        |
|     |                              |   | Pass | 310000                             | UG                       | 012 3241000         |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8526000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8585000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8594000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8595000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8596000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8600000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8602000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8604000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 015 X8608000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 070 X8530000        |                        |
|     |                              |   | Fail | 411400                             | ET                       | 070 X8598000        |                        |
| 22E | TAS Status                   | The USSGL accounts must be valid for the TAS Status.                    |      | USSGL ACCOUNT<br>NUMBER            | FUND TYPE                | TAS STATUS          | CONCATENATED<br>TAS    |
|     |                              |   | Fail | 435000                             | EC                       | U                   |                        |
|     |                              |   | Fail | 435000                             | EG                       | U                   |                        |
|     |                              |   | Fail | 435000                             | EM                       | U                   |                        |
|     |                              |   | Fail | 435000                             | EP                       | U                   |                        |
|     |                              |   | Fail | 435000                             | ER                       | U                   |                        |
|     |                              |   | Fail | 435000                             | TR                       | U                   |                        |
|     |                              |   | Pass | 435000                             | ES                       | U                   |                        |
|     |                              |   | Pass | 435000                             | ET                       | U                   |                        |
|     |                              |   | Pass | 112500                             | EG                       | E                   | 04720242024<br>0108000 |
|     |                              |   | Pass | 161800                             | EP                       | E                   | 07720202022<br>4483000 |
|     |                              |   | Pass | 161800                             | EP                       | E                   | 07720212023<br>4483000 |
|     |                              |   | Pass | 161800                             | EP                       | E                   | 07720222024<br>4483000 |
| 23E | Borrowing Source Code        | Borrowing Source Code is required for applicable USSGL accounts.        |      | USSGL ACCOUNT<br>NUMBER            | Authority Type Code      | BORROWING<br>SOURCE |                        |
|     |                              |   | Fail | 438200                             | B                        | (BLANK)             |                        |
|     |                              |   | Pass | 438200                             | B                        | F                   |                        |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule        | Attribute | Combination |  |  |
|----|------|-------------|-------------|-----------|-------------|--|--|
|    |      |             | Pass 438200 | B         | P           |  |  |
|    |      |             | Pass 438200 | B         | T           |  |  |
|    |      |             | Pass 438200 | C         | (BLANK)     |  |  |
|    |      |             | Fail 438200 | C         | F           |  |  |
|    |      |             | Fail 438200 | C         | P           |  |  |
|    |      |             | Fail 438200 | C         | T           |  |  |
|    |      |             | Pass 438200 | D         | (BLANK)     |  |  |
|    |      |             | Fail 438200 | D         | F           |  |  |
|    |      |             | Fail 438200 | D         | P           |  |  |
|    |      |             | Fail 438200 | D         | T           |  |  |
|    |      |             | Pass 438200 | P         | (BLANK)     |  |  |
|    |      |             | Fail 438200 | P         | F           |  |  |
|    |      |             | Fail 438200 | P         | P           |  |  |
|    |      |             | Fail 438200 | P         | T           |  |  |
|    |      |             | Pass 438200 | S         | (BLANK)     |  |  |
|    |      |             | Fail 438200 | S         | F           |  |  |
|    |      |             | Fail 438200 | S         | P           |  |  |
|    |      |             | Fail 438200 | S         | T           |  |  |
|    |      |             | Pass 438400 | C         | (BLANK)     |  |  |
|    |      |             | Fail 438400 | C         | F           |  |  |
|    |      |             | Fail 438400 | C         | P           |  |  |
|    |      |             | Fail 438400 | C         | T           |  |  |
|    |      |             | Pass 438400 | D         | (BLANK)     |  |  |
|    |      |             | Fail 438400 | D         | F           |  |  |
|    |      |             | Fail 438400 | D         | P           |  |  |
|    |      |             | Fail 438400 | D         | T           |  |  |
|    |      |             | Pass 438400 | P         | (BLANK)     |  |  |
|    |      |             | Fail 438400 | P         | F           |  |  |
|    |      |             | Fail 438400 | P         | P           |  |  |
|    |      |             | Fail 438400 | P         | T           |  |  |
|    |      |             | Pass 438400 | S         | (BLANK)     |  |  |
|    |      |             | Fail 438400 | S         | F           |  |  |
|    |      |             | Fail 438400 | S         | P           |  |  |
|    |      |             | Fail 438400 | S         | T           |  |  |
|    |      |             | Fail 439200 | B         | (BLANK)     |  |  |
|    |      |             | Pass 439200 | B         | F           |  |  |
|    |      |             | Pass 439200 | B         | P           |  |  |
|    |      |             | Pass 439200 | B         | T           |  |  |
|    |      |             | Pass 439200 | C         | (BLANK)     |  |  |
|    |      |             | Fail 439200 | C         | F           |  |  |
|    |      |             | Fail 439200 | C         | P           |  |  |
|    |      |             | Fail 439200 | C         | T           |  |  |
|    |      |             | Pass 439200 | D         | (BLANK)     |  |  |
|    |      |             | Fail 439200 | D         | F           |  |  |
|    |      |             | Fail 439200 | D         | P           |  |  |
|    |      |             | Fail 439200 | D         | T           |  |  |
|    |      |             | Pass 439200 | E         | (BLANK)     |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule        | Attribute | Combination |  |  |
|----|------|-------------|-------------|-----------|-------------|--|--|
|    |      |             | Fail 439200 | E         | F           |  |  |
|    |      |             | Fail 439200 | E         | P           |  |  |
|    |      |             | Fail 439200 | E         | T           |  |  |
|    |      |             | Pass 439200 | F         | (BLANK)     |  |  |
|    |      |             | Fail 439200 | F         | F           |  |  |
|    |      |             | Fail 439200 | F         | P           |  |  |
|    |      |             | Fail 439200 | F         | T           |  |  |
|    |      |             | Pass 439200 | P         | (BLANK)     |  |  |
|    |      |             | Fail 439200 | P         | F           |  |  |
|    |      |             | Fail 439200 | P         | P           |  |  |
|    |      |             | Fail 439200 | P         | T           |  |  |
|    |      |             | Pass 439200 | R         | (BLANK)     |  |  |
|    |      |             | Fail 439200 | R         | F           |  |  |
|    |      |             | Fail 439200 | R         | P           |  |  |
|    |      |             | Fail 439200 | R         | T           |  |  |
|    |      |             | Pass 439200 | S         | (BLANK)     |  |  |
|    |      |             | Fail 439200 | S         | F           |  |  |
|    |      |             | Fail 439200 | S         | P           |  |  |
|    |      |             | Fail 439200 | S         | T           |  |  |
|    |      |             | Fail 439300 | B         | (BLANK)     |  |  |
|    |      |             | Pass 439300 | B         | F           |  |  |
|    |      |             | Pass 439300 | B         | P           |  |  |
|    |      |             | Pass 439300 | B         | T           |  |  |
|    |      |             | Pass 439300 | C         | (BLANK)     |  |  |
|    |      |             | Fail 439300 | C         | F           |  |  |
|    |      |             | Fail 439300 | C         | P           |  |  |
|    |      |             | Fail 439300 | C         | T           |  |  |
|    |      |             | Pass 439300 | D         | (BLANK)     |  |  |
|    |      |             | Fail 439300 | D         | F           |  |  |
|    |      |             | Fail 439300 | D         | P           |  |  |
|    |      |             | Fail 439300 | D         | T           |  |  |
|    |      |             | Pass 439300 | E         | (BLANK)     |  |  |
|    |      |             | Fail 439300 | E         | F           |  |  |
|    |      |             | Fail 439300 | E         | P           |  |  |
|    |      |             | Fail 439300 | E         | T           |  |  |
|    |      |             | Pass 439300 | F         | (BLANK)     |  |  |
|    |      |             | Fail 439300 | F         | F           |  |  |
|    |      |             | Fail 439300 | F         | P           |  |  |
|    |      |             | Fail 439300 | F         | T           |  |  |
|    |      |             | Pass 439300 | P         | (BLANK)     |  |  |
|    |      |             | Fail 439300 | P         | F           |  |  |
|    |      |             | Fail 439300 | P         | P           |  |  |
|    |      |             | Fail 439300 | P         | T           |  |  |
|    |      |             | Pass 439300 | R         | (BLANK)     |  |  |
|    |      |             | Fail 439300 | R         | F           |  |  |
|    |      |             | Fail 439300 | R         | P           |  |  |
|    |      |             | Fail 439300 | R         | T           |  |  |

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| No  | Name  | Description  | Rule | Attribute            | Combination           |                        |  |
|-----|---|--|------|----------------------|-----------------------|------------------------|--|
|     |   |  | Pass | 439300               | S                     | (BLANK)                |  |
|     |   |  | Fail | 439300               | S                     | F                      |  |
|     |   |  | Fail | 439300               | S                     | P                      |  |
|     |   |  | Fail | 439300               | S                     | T                      |  |
| 24E | Reporting Type Code   | The USSGL Accounts must be valid for the Reporting Type Code.  |      | USSGL ACCOUNT NUMBER | REPORTING TYPE CODE   | CONCATENATED TAS       |  |
|     |   |  | Pass | 340000               | U                     | 020 X6311000           |  |
| 25  | USSGL Accounts Restricted to Appropriation Flag "I" and "M" | Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed).   | Fail | USSGL ACCOUNT NUMBER | APPROPRIATION FLAG    |                        |  |
|     |   |  |      | =411910              | =(BLANK)              |                        |  |
|     |   |  |      | =439100              | =(BLANK)              |                        |  |
| 26  | Anticipated USSGL Account Balance in Period 12              | If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.   | Fail | Reporting Period     | DOLLAR AMOUNT         | SGL ANTICIPATED        |  |
|     |   |  |      | =12                  | <>0                   | =Y                     |  |
| 27  | Credit Cohort Year and Financing Account Code Validation    | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | Pass | CREDIT COHORT YEAR   | BUDGETARY PROPRIETARY | FINANCING ACCOUNT CODE |  |
|     |   |  |      | =(BLANK)             | =A                    | =N                     |  |
|     |   |  |      | =(BLANK)             | =A                    | =G                     |  |
|     |   |  |      | =(BLANK)             | =A                    | =D                     |  |
|     |   |  |      | =(BLANK)             | =B                    | =N                     |  |
|     |   |  |      | =(BLANK)             | =P                    | =N                     |  |
|     |   |  |      | =(BLANK)             | =P                    | =G                     |  |
|     |   |  |      | =(BLANK)             | =P                    | =D                     |  |
|     |   |  |      | =1992                | =B                    | =G                     |  |
|     |   |  |      | =1992                | =B                    | =D                     |  |
|     |   |  |      | =1993                | =B                    | =G                     |  |
|     |   |  |      | =1993                | =B                    | =D                     |  |
|     |   |  |      | =1994                | =B                    | =G                     |  |
|     |   |  |      | =1994                | =B                    | =D                     |  |
|     |   |  |      | =1995                | =B                    | =G                     |  |
|     |   |  |      | =1995                | =B                    | =D                     |  |
|     |   |  |      | =1996                | =B                    | =G                     |  |
|     |   |  |      | =1996                | =B                    | =D                     |  |
|     |   |  |      | =1997                | =B                    | =G                     |  |
|     |   |  |      | =1997                | =B                    | =D                     |  |
|     |   |  |      | =1998                | =B                    | =G                     |  |
|     |   |  |      | =1998                | =B                    | =D                     |  |
|     |   |  |      | =1999                | =B                    | =G                     |  |
|     |   |  |      | =1999                | =B                    | =D                     |  |
|     |   |  |      | =2000                | =B                    | =G                     |  |
|     |   |  |      | =2000                | =B                    | =D                     |  |
|     |   |  |      | =2001                | =B                    | =G                     |  |
|     |   |  |      | =2001                | =B                    | =D                     |  |
|     |   |  |      | =2002                | =B                    | =G                     |  |

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| No | Name | Description | Rule  | Attribute | Combination |  |  |
|----|------|-------------|-------|-----------|-------------|--|--|
|    |      |             | =2002 | =B        | =D          |  |  |
|    |      |             | =2003 | =B        | =G          |  |  |
|    |      |             | =2003 | =B        | =D          |  |  |
|    |      |             | =2004 | =B        | =G          |  |  |
|    |      |             | =2004 | =B        | =D          |  |  |
|    |      |             | =2005 | =B        | =G          |  |  |
|    |      |             | =2005 | =B        | =D          |  |  |
|    |      |             | =2006 | =B        | =G          |  |  |
|    |      |             | =2006 | =B        | =D          |  |  |
|    |      |             | =2007 | =B        | =G          |  |  |
|    |      |             | =2007 | =B        | =D          |  |  |
|    |      |             | =2008 | =B        | =G          |  |  |
|    |      |             | =2008 | =B        | =D          |  |  |
|    |      |             | =2009 | =B        | =G          |  |  |
|    |      |             | =2009 | =B        | =D          |  |  |
|    |      |             | =2010 | =B        | =G          |  |  |
|    |      |             | =2010 | =B        | =D          |  |  |
|    |      |             | =2011 | =B        | =G          |  |  |
|    |      |             | =2011 | =B        | =D          |  |  |
|    |      |             | =2012 | =B        | =G          |  |  |
|    |      |             | =2012 | =B        | =D          |  |  |
|    |      |             | =2013 | =B        | =G          |  |  |
|    |      |             | =2013 | =B        | =D          |  |  |
|    |      |             | =2014 | =B        | =G          |  |  |
|    |      |             | =2014 | =B        | =D          |  |  |
|    |      |             | =2015 | =B        | =G          |  |  |
|    |      |             | =2015 | =B        | =D          |  |  |
|    |      |             | =2016 | =B        | =G          |  |  |
|    |      |             | =2016 | =B        | =D          |  |  |
|    |      |             | =2017 | =B        | =G          |  |  |
|    |      |             | =2017 | =B        | =D          |  |  |
|    |      |             | =2018 | =B        | =G          |  |  |
|    |      |             | =2018 | =B        | =D          |  |  |
|    |      |             | =2019 | =B        | =G          |  |  |
|    |      |             | =2019 | =B        | =D          |  |  |
|    |      |             | =2020 | =B        | =G          |  |  |
|    |      |             | =2020 | =B        | =D          |  |  |
|    |      |             | =2021 | =B        | =G          |  |  |
|    |      |             | =2021 | =B        | =D          |  |  |
|    |      |             | =2022 | =B        | =G          |  |  |
|    |      |             | =2022 | =B        | =D          |  |  |
|    |      |             | =2023 | =B        | =D          |  |  |
|    |      |             | =2023 | =B        | =G          |  |  |
|    |      |             | =2024 | =B        | =D          |  |  |
|    |      |             | =2024 | =B        | =G          |  |  |
|    |      |             | =2025 | =B        | =D          |  |  |
|    |      |             | =2025 | =B        | =G          |  |  |

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Data Validations - Detail

| No  | Name  | Description  | Rule |                             | Attribute                      | Combination                    |  |  |
|-----|---|--|------|-----------------------------|--------------------------------|--------------------------------|--|--|
| 27E | Credit Cohort Year and Financing Account Code Validation                | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. |      | CREDIT COHORT YEAR          | CONCATENATED TAS               | FINANCING ACCOUNT CODE         |  |  |
|     |   |  | Pass | (BLANK)                     | 086 X4240000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 086 X4240000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4251000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4251000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4252000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4252000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4253000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4253000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4255000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4255000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4290000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4290000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4449000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4449000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4453000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4453000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4459000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4459000                   | G                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4300000                   | D                              |  |  |
|     |   |  | Pass | (BLANK)                     | 091 X4300000                   | G                              |  |  |
|     |   |  | Pass | 1001                        | 071 X4074000                   | D                              |  |  |
|     |   |  | Pass | 1001                        | 071 X4074000                   | G                              |  |  |
|     |   |  | Pass | 1001                        | 071 X4075000                   | D                              |  |  |
|     |   |  | Pass | 1001                        | 071 X4075000                   | G                              |  |  |
|     |   |  | Pass | 2026                        | 012 X4158000                   | D                              |  |  |
|     |   |  | Pass | 2026                        | 012 X4158000                   | G                              |  |  |
|     |   |  | Pass | 2026                        | 086 X4587000                   | D                              |  |  |
|     |   |  | Pass | 2026                        | 086 X4587000                   | G                              |  |  |
| 28  | PYA and Beginning Balance Validation                                    | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).  | Fail | Begin End Indicator         | PRIOR YEAR ADJUSTMENT CODE     |                                |  |  |
|     |   |  |      | =B                          | =B                             |                                |  |  |
|     |   |  |      | =B                          | =P                             |                                |  |  |
| 29  | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.  | Fail | APPORTIONMENT CATEGORY CODE | PROGRAM REPORT CATEGORY NUMBER |                                |  |  |
|     |   |  |      | =(BLANK)                    | =##                            |                                |  |  |
|     |   |  |      | =E                          | =##                            |                                |  |  |
| 29E | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.  |      | USSGL ACCOUNT NUMBER        | APPORTIONMENT CATEGORY CODE    | PROGRAM REPORT CATEGORY NUMBER |  |  |
|     |   |  | Fail | 465000                      | A                              | ##                             |  |  |
|     |   |  | Fail | 465000                      | B                              | ##                             |  |  |

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| No  | Name   | Description   | Rule | Attribute                   | Combination                      |                                  |               |
|-----|--|---|------|-----------------------------|----------------------------------|----------------------------------|---------------|
|     |  |   | Pass | 465000                      | A                                | (BLANK)                          |               |
|     |  |   | Pass | 465000                      | B                                | (BLANK)                          |               |
| 30  | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.   | Fail | APPORTIONMENT CATEGORY CODE | APPORTIONMENT CATEGORY B PROGRAM |                                  |               |
|     |  |   |      | =(BLANK)                    | =####                            |                                  |               |
|     |  |   |      | =A                          | =####                            |                                  |               |
|     |  |   |      | =B                          | =(BLANK)                         |                                  |               |
|     |  |   |      | =E                          | =####                            |                                  |               |
| 30E | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.   |      | USSGL ACCOUNT NUMBER        | APPORTIONMENT CATEGORY CODE      | APPORTIONMENT CATEGORY B PROGRAM |               |
|     |  |   | Fail | 465000                      | B                                | ####                             |               |
|     |  |   | Pass | 465000                      | B                                | (BLANK)                          |               |
| 31  | BEA Category Validation  | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).                    | Fail | BEA Category Indicator      | TAS LEVEL BEA CATEGORY           |                                  |               |
|     |  |   |      | =D                          | =M                               |                                  |               |
|     |  |   |      | =D                          | =(BLANK)                         |                                  |               |
|     |  |   |      | =D                          | =I                               |                                  |               |
|     |  |   |      | =D                          | =G                               |                                  |               |
|     |  |   |      | =D                          | =N                               |                                  |               |
|     |  |   |      | =M                          | =D                               |                                  |               |
|     |  |   |      | =M                          | =(BLANK)                         |                                  |               |
|     |  |   |      | =M                          | =I                               |                                  |               |
|     |  |   |      | =M                          | =G                               |                                  |               |
| 31E | BEA Category Validation  | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).                    |      | BEA Category Indicator      | CONCATENATED TAS                 |                                  |               |
|     |  |   | Pass | M                           | 020 X0503000                     |                                  |               |
| 32  | Is First Year and Year of Budget Authority Indicator Validation                        | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. | Fail | AVAILABILITY TYPE CODE      | YEAR OF BUDGET AUTHORITY CODE    | PRIOR YEAR ADJUSTMENT CODE       | IS FIRST YEAR |
|     |  |   |      | <>X                         | =BAL                             | =B                               | =Y            |
|     |  |   |      | <>X                         | =BAL                             | =P                               | =Y            |
|     |  |   |      | <>X                         | =BAL                             | =X                               | =Y            |
|     |  |   |      | <>X                         | =BAL                             | =(BLANK)                         | =Y            |
|     |  |   |      | <>X                         | =NEW                             | =X                               | =N            |
|     |  |   |      | =X                          | =BAL                             | =B                               | =Y            |

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| No  | Name  | Description   | Rule | Attribute              | Combination                   |                            |                  |
|-----|---|---|------|------------------------|-------------------------------|----------------------------|------------------|
|     |   |   |      | =X                     | =BAL                          | =P                         | =Y               |
|     |   |   |      | =X                     | =BAL                          | =X                         | =Y               |
|     |   |   |      | =X                     | =BAL                          | =(BLANK)                   | =Y               |
| 32E | Is First Year and Year of Budget Authority Indicator Validation | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. |      | AVAILABILITY TYPE CODE | YEAR OF BUDGET AUTHORITY CODE | PRIOR YEAR ADJUSTMENT CODE | IS FIRST YEAR    |
|     |   |   |      |                        |                               |                            | CONCATENATED TAS |
|     |   |   | Pass | X                      | BAL                           | X                          | Y                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |
|     |   |   | Pass | (BLANK)                | NEW                           | X                          | N                |

## SUPPLEMENT

## Section VII

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| No  | Name   | Description  | Rule | Attribute            | Combination                  |                                   |  |
|-----|--|--|------|----------------------|------------------------------|-----------------------------------|--|
|     |  |  | Fail | 422200               | F                            | ###                               |  |
|     |  |  | Fail | 422300               | F                            | ###                               |  |
|     |  |  | Fail | 423500               | F                            | ###                               |  |
|     |  |  | Fail | 425100               | F                            | ###                               |  |
|     |  |  | Fail | 425200               | F                            | ###                               |  |
|     |  |  | Fail | 425300               | F                            | ###                               |  |
|     |  |  | Fail | 487200               | F                            | ###                               |  |
|     |  |  | Fail | 497200               | F                            | ###                               |  |
|     |  |  | Pass | 407000               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 421200               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 422100               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 422200               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 422300               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 423500               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 425100               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 425200               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 425300               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 487200               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 497200               | F                            | (BLANK)                           |  |
| 34  | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. | Fail | Begin End Indicator  | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |  |
|     |  |  |      | =E                   | =E                           | #####                             |  |
|     |  |  |      | =E                   | =F                           | =(BLANK)                          |  |
|     |  |  |      | =E                   | =G                           | =(BLANK)                          |  |
|     |  |  |      | =E                   | =N                           | #####                             |  |
|     |  |  |      | =E                   | =Z                           | #####                             |  |
|     |  |  |      | =E                   | =(BLANK)                     | #####                             |  |
| 34E | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. |      | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |  |
|     |  |  | Fail | 407000               | F                            | ####                              |  |
|     |  |  | Fail | 421200               | F                            | ####                              |  |
|     |  |  | Fail | 422100               | F                            | ####                              |  |
|     |  |  | Fail | 422200               | F                            | ####                              |  |
|     |  |  | Fail | 422300               | F                            | ####                              |  |
|     |  |  | Fail | 423500               | F                            | ####                              |  |
|     |  |  | Fail | 425100               | F                            | ####                              |  |
|     |  |  | Fail | 425200               | F                            | ####                              |  |
|     |  |  | Fail | 425300               | F                            | ####                              |  |
|     |  |  | Fail | 487200               | F                            | ####                              |  |
|     |  |  | Fail | 497200               | F                            | ####                              |  |
|     |  |  | Pass | 407000               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 421200               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 422100               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 422200               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 422300               | F                            | (BLANK)                           |  |
|     |  |  | Pass | 423500               | F                            | (BLANK)                           |  |

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| No  | Name  | Description   | Rule | Attribute                    | Combination                       |                               |  |
|-----|---|---|------|------------------------------|-----------------------------------|-------------------------------|--|
|     |   |   | Pass | 425100                       | F                                 | (BLANK)                       |  |
|     |   |   | Pass | 425200                       | F                                 | (BLANK)                       |  |
|     |   |   | Pass | 425300                       | F                                 | (BLANK)                       |  |
|     |   |   | Pass | 487200                       | F                                 | (BLANK)                       |  |
|     |   |   | Pass | 497200                       | F                                 | (BLANK)                       |  |
| 35  | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000. | Fail | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |                               |  |
|     |   |   |      | =G                           | =####                             |                               |  |
| 35E | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000. |      | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |                               |  |
|     |   |   | Pass | G                            | 0000                              |                               |  |
| 36  | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.                               | Fail | USSGL ACCOUNT NUMBER         |                                   |                               |  |
|     |   |   |      | =192100                      |                                   |                               |  |
| 36E | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.                               |      | Fund Family                  |                                   |                               |  |
|     |   |   | Pass | 0200500                      |                                   |                               |  |
|     |   |   | Pass | 0200505                      |                                   |                               |  |
|     |   |   | Pass | 0200550                      |                                   |                               |  |
|     |   |   | Pass | 0200551                      |                                   |                               |  |
|     |   |   | Pass | 0200575                      |                                   |                               |  |
|     |   |   | Pass | 0200903                      |                                   |                               |  |
|     |   |   | Pass | 0200904                      |                                   |                               |  |
|     |   |   | Pass | 0201875                      |                                   |                               |  |
| 37  | Pd 12 Zero Balance Validation   | The Dollar Amount for specific USSGL accounts must be \$0 in period 12.   | Fail | Reporting Period             | USSGL ACCOUNT NUMBER              | DOLLAR AMOUNT                 |  |
|     |   |   |      | =12                          | =109000                           | <>0                           |  |
|     |   |   |      | =12                          | =139000                           | <>0                           |  |
|     |   |   |      | =12                          | =209010                           | <>0                           |  |
|     |   |   |      | =12                          | =299100                           | <>0                           |  |
|     |   |   |      | =12                          | =299110                           | <>0                           |  |
|     |   |   |      | =12                          | =299200                           | <>0                           |  |
|     |   |   |      | =12                          | =309000                           | <>0                           |  |
|     |   |   |      | =12                          | =309010                           | <>0                           |  |
|     |   |   |      | =12                          | =411920                           | <>0                           |  |
|     |   |   |      | =12                          | =424000                           | <>0                           |  |
|     |   |   |      | =12                          | =439500                           | <>0                           |  |
|     |   |   |      | =12                          | =439504                           | <>0                           |  |
|     |   |   |      | =12                          | =573500                           | <>0                           |  |
|     |   |   |      | =12                          | =573600                           | <>0                           |  |
| 38  | USSGL 435000 and TAS Status Transitioning Flag                              | If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).     | Fail | USSGL ACCOUNT NUMBER         | DEBIT CREDIT INDICATOR            | TAS STATUS TRANSITIONING CODE |  |
|     |   |   |      | =435000                      | =D                                | =K                            |  |

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| No  | Name   | Description  | Rule | Attribute                     | Combination         |                     |                                     |
|-----|--|--|------|-------------------------------|---------------------|---------------------|-------------------------------------|
| 39  | PYA and Is First Year  | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | Fail | PRIOR YEAR<br>ADJUSTMENT CODE | IS FIRST YEAR       |                     |                                     |
|     |  |  |      | =B                            | =Y                  |                     |                                     |
|     |  |  |      | =P                            | =Y                  |                     |                                     |
| 40  | TAS Status Transitioning Flag and 101000                     | If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.                             | Fail | USSGL ACCOUNT<br>NUMBER       | DOLLAR AMOUNT       | Begin End Indicator | TAS STATUS<br>TRANSITIONING<br>CODE |
|     |  |  |      | =101000                       | <>0                 | =E                  | =K                                  |
| 41  | Prior Year Upward and Downward Adjustments and Is First Year | Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.                                       | Fail | USSGL ACCOUNT<br>NUMBER       | IS FIRST YEAR       |                     |                                     |
|     |  |  |      | =411910                       | =Y                  |                     |                                     |
|     |  |  |      | =498100                       | =Y                  |                     |                                     |
|     |  |  |      | =498200                       | =Y                  |                     |                                     |
| 42  | USSGL 490800 TAS limitation                                  | USSGL 490800 is restricted to specific TAS.  | Fail | USSGL ACCOUNT<br>NUMBER       |                     |                     |                                     |
|     |  |  |      | =490800                       |                     |                     |                                     |
| 42E | USSGL 490800 TAS limitation                                  | USSGL 490800 is restricted to specific TAS.  |      | CONCATENATED<br>TAS           |                     |                     |                                     |
|     |  |  | Pass | 010 X4518000                  |                     |                     |                                     |
|     |  |  | Pass | 020 X0550000                  |                     |                     |                                     |
|     |  |  |      | 020020                        |                     |                     |                                     |
|     |  |  | Pass | X0074000                      |                     |                     |                                     |
|     |  |  | Pass | 088 X0300000                  |                     |                     |                                     |
| 43  | Limited Use of Specific Budgetary USSGL Accounts             | The use of some budgetary USSGL accounts is restricted to specific TAS.  | Fail | USSGL ACCOUNT<br>NUMBER       |                     |                     |                                     |
|     |  |  |      | =408000                       |                     |                     |                                     |
|     |  |  |      | =412200                       |                     |                     |                                     |
|     |  |  |      | =412250                       |                     |                     |                                     |
|     |  |  |      | =416512                       |                     |                     |                                     |
|     |  |  |      | =416612                       |                     |                     |                                     |
|     |  |  |      | =416712                       |                     |                     |                                     |
|     |  |  |      | =417112                       |                     |                     |                                     |
|     |  |  |      | =417212                       |                     |                     |                                     |
|     |  |  |      | =417312                       |                     |                     |                                     |
| 43E | Limited Use of Specific Budgetary USSGL Accounts             | The use of some budgetary USSGL accounts is restricted to specific TAS.  |      | USSGL ACCOUNT<br>NUMBER       | CONCATENATED<br>TAS |                     |                                     |
|     |  |  | Pass | 408000                        | 020 X4521000        |                     |                                     |
|     |  |  | Pass | 412200                        | 020 X0550000        |                     |                                     |
|     |  |  | Pass | 412250                        | 020 X4521000        |                     |                                     |
|     |  |  |      |                               | 014014              |                     |                                     |
|     |  |  | Pass | 416512                        | X5715007            |                     |                                     |
|     |  |  |      |                               | 014014              |                     |                                     |
|     |  |  | Pass | 416512                        | X5715011            |                     |                                     |
|     |  |  |      |                               | 014014              |                     |                                     |
|     |  |  | Pass | 416512                        | X5715016            |                     |                                     |
|     |  |  |      |                               | 014014              |                     |                                     |
|     |  |  | Pass | 416512                        | X5715077            |                     |                                     |

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| No | Name  | Description  | Rule |                      | Attribute               | Combination |  |  |
|----|---|--|------|----------------------|-------------------------|-------------|--|--|
|    |   |  | Pass | 416512               | 069014<br>X5715005      |             |  |  |
|    |   |  | Pass | 416612               | 014 X5715000            |             |  |  |
|    |   |  | Pass | 416612               | 014014<br>X5715007      |             |  |  |
|    |   |  | Pass | 416612               | 014014<br>X5715011      |             |  |  |
|    |   |  | Pass | 416612               | 014014<br>X5715016      |             |  |  |
|    |   |  | Pass | 416612               | 014014<br>X5715077      |             |  |  |
|    |   |  | Pass | 416612               | 069014<br>X5715005      |             |  |  |
|    |   |  | Pass | 416612               | 096 X8861000            |             |  |  |
|    |   |  | Pass | 416612               | 096 X8863000            |             |  |  |
|    |   |  | Pass | 416612               | 096096<br>X8861000      |             |  |  |
|    |   |  | Pass | 416612               | 096096<br>X8863000      |             |  |  |
|    |   |  | Pass | 416712               | 014 X5715000            |             |  |  |
|    |   |  | Pass | 416712               | 014014<br>X5715007      |             |  |  |
|    |   |  | Pass | 416712               | 014014<br>X5715011      |             |  |  |
|    |   |  | Pass | 416712               | 014014<br>X5715016      |             |  |  |
|    |   |  | Pass | 416712               | 014014<br>X5715077      |             |  |  |
|    |   |  | Pass | 416712               | 069014<br>X5715005      |             |  |  |
|    |   |  | Pass | 416712               | 096 X8861000            |             |  |  |
|    |   |  | Pass | 416712               | 096 X8863000            |             |  |  |
|    |   |  | Pass | 416712               | 096096<br>X8861000      |             |  |  |
|    |   |  | Pass | 416712               | 096096<br>X8863000      |             |  |  |
|    |   |  | Pass | 417112               | 012 X5716000            |             |  |  |
|    |   |  | Pass | 417212               | 014 X5715000            |             |  |  |
|    |   |  | Pass | 417312               | 012 X5716000            |             |  |  |
|    |   |  | Pass | 417312               | 014 X5715000            |             |  |  |
| 44 | USSGLs limited to X Authority Duration Code | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). | Fail | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |             |  |  |
|    |   |  |      | =412200              | <>X                     |             |  |  |
|    |   |  |      | =413100              | <>X                     |             |  |  |
|    |   |  |      | =413120              | <>X                     |             |  |  |
|    |   |  |      | =413600              | <>X                     |             |  |  |
|    |   |  |      | =414100              | <>X                     |             |  |  |
|    |   |  |      | =414120              | <>X                     |             |  |  |
|    |   |  |      | =414900              | <>X                     |             |  |  |
|    |   |  |      | =415700              | <>X                     |             |  |  |

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| No  | Name  | Description  | Rule | Attribute            | Combination         |                        |                                 |
|-----|---|--|------|----------------------|---------------------|------------------------|---------------------------------|
|     |   |  |      | =415800              | <>X                 |                        |                                 |
|     |   |  |      | =427300              | <>X                 |                        |                                 |
|     |   |  |      | =436000              | <>X                 |                        |                                 |
|     |   |  |      | =438400              | <>X                 |                        |                                 |
|     |   |  |      | =439400              | <>X                 |                        |                                 |
|     |   |  |      | =439700              | <>X                 |                        |                                 |
|     |   |  |      | =439701              | <>X                 |                        |                                 |
|     |   |  |      | =439730              | <>X                 |                        |                                 |
|     |   |  |      | =439800              | <>X                 |                        |                                 |
|     |   |  |      |                      |                     |                        |                                 |
| 44E | USSGLs limited to X Authority Duration Code | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). |      | USSGL ACCOUNT NUMBER | Authority Type Code | BEA Category Indicator | CONCATENATED TAS Reduction Type |
|     |   |  | Pass | 414120               | (BLANK)             | M                      | 013202520342050000 (BLANK)      |
|     |   |  | Pass | 414120               | (BLANK)             | M                      | 027202520341912000 (BLANK)      |
|     |   |  | Pass | 414900               | (BLANK)             | (BLANK)                | 013201220220516000 (BLANK)      |
|     |   |  | Pass | 414900               | (BLANK)             | (BLANK)                | 013201220228233000 (BLANK)      |
|     |   |  | Pass | 415700               | P                   | M                      | 013201220228233000 (BLANK)      |
|     |   |  | Pass | 415800               | (BLANK)             | D                      | 070201320150715000 (BLANK)      |
|     |   |  | Pass | 415800               | (BLANK)             | D                      | 070201420160715000 (BLANK)      |
|     |   |  | Pass | 438400               | P                   | M                      | 012201320131143000 SEQ          |
|     |   |  | Pass | 438400               | P                   | M                      | 012201420141143000 SEQ          |
|     |   |  | Pass | 438400               | P                   | M                      | 012201520151143000 SEQ          |
|     |   |  | Pass | 438400               | P                   | M                      | 012201720205216000 SEQ          |
|     |   |  | Pass | 438400               | P                   | M                      | 012201820215216000 SEQ          |
|     |   |  | Pass | 438400               | P                   | M                      | 013201220228233000 SEQ          |
|     |   |  | Pass | 438400               | S                   | M                      | 013201220274421000 SEQ          |
|     |   |  | Pass | 438400               | S                   | D                      | 016201320131200000 SEQ          |
|     |   |  | Pass | 438400               | P                   | M                      | 016202120304204000 SEQ          |
|     |   |  | Pass | 438400               | S                   | D                      | 020201320130560000 SEQ          |
|     |   |  | Pass | 438400               | P                   | D                      | 025201320144472000 SEQ          |
|     |   |  | Pass | 438400               | S                   | D                      | 027201320130100000 SEQ          |
|     |   |  | Pass | 438400               | P                   | D                      | 047201320154542001 SEQ          |

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| No | Name | Description | Rule |        | Attribute | Combination |                        |     |
|----|------|-------------|------|--------|-----------|-------------|------------------------|-----|
|    |      |             | Pass | 438400 | P         | D           | 06020122012<br>8237000 | SEQ |
|    |      |             | Pass | 438400 | S         | D           | 06920132013<br>0102000 | OTR |
|    |      |             | Pass | 438400 | S         | D           | 06920132013<br>0301000 | OTR |
|    |      |             | Pass | 438400 | S         | D           | 06920132013<br>1301000 | SEQ |
|    |      |             | Pass | 438400 | P         | D           | 06920132014<br>5282000 | ATB |
|    |      |             | Pass | 438400 | P         | D           | 06920132014<br>5282000 | SEQ |
|    |      |             | Pass | 438400 | P         | D           | 06920132015<br>8121000 | ATB |
|    |      |             | Pass | 438400 | P         | D           | 06920132015<br>8121000 | SEQ |
|    |      |             | Pass | 438400 | S         | D           | 07020132015<br>0715000 | SEQ |
|    |      |             | Pass | 438400 | S         | D           | 07120132015<br>0100000 | SEQ |
|    |      |             | Pass | 438400 | S         | D           | 07520132013<br>0600000 | SEQ |
|    |      |             | Pass | 438400 | S         | D           | 07520132013<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | P         | D           | 07520132014<br>8393000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520132018<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520142014<br>0509000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520142014<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520142014<br>0519000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520142019<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520152016<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520152016<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520152016<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520152020<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520162016<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520162017<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520162017<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520162017<br>0943000 | SEQ |

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| No | Name | Description | Rule |        | Attribute | Combination |                        |     |
|----|------|-------------|------|--------|-----------|-------------|------------------------|-----|
|    |      |             | Pass | 438400 | S         | M           | 07520162021<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520172017<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520172018<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520172018<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520172018<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520172022<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520182018<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520182019<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520182019<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520182019<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520182022<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520192019<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520192020<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520192020<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520192020<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520192022<br>0511000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520202021<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520202021<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520202021<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520212022<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520212022<br>0943000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520222023<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520222023<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520232024<br>0128000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520232024<br>0350000 | SEQ |
|    |      |             | Pass | 438400 | S         | M           | 07520232024<br>0943000 | SEQ |

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| No | Name | Description | Rule |        | Attribute | Combination |                        |         |
|----|------|-------------|------|--------|-----------|-------------|------------------------|---------|
|    |      |             | Pass | 438400 | S         | M           | 07520242025<br>0128000 | SEQ     |
|    |      |             | Pass | 438400 | S         | M           | 07520242025<br>0350000 | SEQ     |
|    |      |             | Pass | 438400 | S         | M           | 07520242025<br>0943000 | SEQ     |
|    |      |             | Pass | 438400 | S         | D           | 08620132013<br>0186000 | OTR     |
|    |      |             | Pass | 438400 | P         | D           | 08620132014<br>4586000 | SEQ     |
|    |      |             | Pass | 438400 | S         | D           | 09720132013<br>0130000 | SEQ     |
|    |      |             | Pass | 438400 | S         | D           | 34920132013<br>1712000 | SEQ     |
|    |      |             | Pass | 438400 | P         | M           | 57920102019<br>8299000 | SEQ     |
|    |      |             | Pass | 438400 | P         | M           | 57920102029<br>8299000 | SEQ     |
|    |      |             | Pass | 439400 | (BLANK)   | D           | 01420172021<br>5639000 | (BLANK) |
|    |      |             | Pass | 439400 | (BLANK)   | D           | 01420172023<br>5637000 | (BLANK) |
|    |      |             | Pass | 439400 | (BLANK)   | D           | 01420172023<br>5638000 | (BLANK) |
|    |      |             | Pass | 439400 | (BLANK)   | D           | 01420172028<br>5639000 | (BLANK) |
|    |      |             | Pass | 439400 | (BLANK)   | D           | 01420172030<br>5637000 | (BLANK) |
|    |      |             | Pass | 439400 | (BLANK)   | D           | 01420172030<br>5638000 | (BLANK) |
|    |      |             | Pass | 439700 | P         | M           | 01320122022<br>8233000 | (BLANK) |
|    |      |             | Pass | 439700 | P         | D           | 01420172021<br>5639000 | (BLANK) |
|    |      |             | Pass | 439700 | P         | D           | 01420172023<br>5637000 | (BLANK) |
|    |      |             | Pass | 439700 | P         | D           | 01420172023<br>5638000 | (BLANK) |
|    |      |             | Pass | 439701 | P         | M           | 01320122022<br>8233000 | (BLANK) |
|    |      |             | Pass | 439730 | (BLANK)   | D           | 01420172021<br>5639000 | (BLANK) |
|    |      |             | Pass | 439730 | (BLANK)   | D           | 01420172023<br>5637000 | (BLANK) |
|    |      |             | Pass | 439730 | (BLANK)   | D           | 01420172023<br>5638000 | (BLANK) |
|    |      |             | Pass | 439730 | (BLANK)   | D           | 01420172028<br>5639000 | (BLANK) |
|    |      |             | Pass | 439730 | (BLANK)   | D           | 01420172030<br>5637000 | (BLANK) |
|    |      |             | Pass | 439730 | (BLANK)   | D           | 01420172030<br>5638000 | (BLANK) |

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| No  | Name                                     | Description  | Rule |                              | Attribute | Combination |                        |         |
|-----|--|--|------|------------------------------|-----------|-------------|------------------------|---------|
|     |  |  | Pass | 439800                       | S         | D           | 07020132015<br>0715000 | (BLANK) |
|     |  |  | Pass | 439800                       | S         | D           | 07020142016<br>0715000 | (BLANK) |
| 45  | USSGL Accounts Restricted to HHS and SSA | Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration. | Fail | USSGL ACCOUNT NUMBER         |           |             |                        |         |
|     |  |  |      | =432000                      |           |             |                        |         |
|     |  |  |      | =432100                      |           |             |                        |         |
|     |  |  |      | =433000                      |           |             |                        |         |
| 45E | USSGL Accounts Restricted to HHS and SSA | Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration. |      | AGENCY IDENTIFIER            |           |             |                        |         |
|     |  |  | Pass | 028                          |           |             |                        |         |
|     |  |  | Pass | 075                          |           |             |                        |         |
| 46  | Restriction for Non-Federal Exceptions   | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.     | Fail | FEDERAL NONFEDERAL INDICATOR |           |             |                        |         |
|     |  |  |      | =E                           |           |             |                        |         |
| 46E | Restriction for Non-Federal Exceptions   | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.     |      | Fund Family                  |           |             |                        |         |
|     |  |  | Pass | 0110109                      |           |             |                        |         |
|     |  |  | Pass | 0110210                      |           |             |                        |         |
|     |  |  | Pass | 0120600                      |           |             |                        |         |
|     |  |  | Pass | 0121103                      |           |             |                        |         |
|     |  |  | Pass | 0121104                      |           |             |                        |         |
|     |  |  | Pass | 0121105                      |           |             |                        |         |
|     |  |  | Pass | 0121106                      |           |             |                        |         |
|     |  |  | Pass | 0121115                      |           |             |                        |         |
|     |  |  | Pass | 0121400                      |           |             |                        |         |
|     |  |  | Pass | 0121500                      |           |             |                        |         |
|     |  |  | Pass | 0121600                      |           |             |                        |         |
|     |  |  | Pass | 0121801                      |           |             |                        |         |
|     |  |  | Pass | 0122500                      |           |             |                        |         |
|     |  |  | Pass | 0123700                      |           |             |                        |         |
|     |  |  | Pass | 0124050                      |           |             |                        |         |
|     |  |  | Pass | 0124605                      |           |             |                        |         |
|     |  |  | Pass | 0124609                      |           |             |                        |         |
|     |  |  | Pass | 0125161                      |           |             |                        |         |
|     |  |  | Pass | 0125410                      |           |             |                        |         |
|     |  |  | Pass | 0128028                      |           |             |                        |         |
|     |  |  | Pass | 0130300                      |           |             |                        |         |
|     |  |  | Pass | 0131006                      |           |             |                        |         |
|     |  |  | Pass | 0131450                      |           |             |                        |         |

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| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0134295 |           |             |  |  |
|    |      |             | Pass 0140680 |           |             |  |  |
|    |      |             | Pass 0140804 |           |             |  |  |
|    |      |             | Pass 0141039 |           |             |  |  |
|    |      |             | Pass 0141125 |           |             |  |  |
|    |      |             | Pass 0141611 |           |             |  |  |
|    |      |             | Pass 0141612 |           |             |  |  |
|    |      |             | Pass 0142100 |           |             |  |  |
|    |      |             | Pass 0142106 |           |             |  |  |
|    |      |             | Pass 0144523 |           |             |  |  |
|    |      |             | Pass 0144529 |           |             |  |  |
|    |      |             | Pass 0145015 |           |             |  |  |
|    |      |             | Pass 0145017 |           |             |  |  |
|    |      |             | Pass 0145020 |           |             |  |  |
|    |      |             | Pass 0148069 |           |             |  |  |
|    |      |             | Pass 0150200 |           |             |  |  |
|    |      |             | Pass 0151060 |           |             |  |  |
|    |      |             | Pass 0151100 |           |             |  |  |
|    |      |             | Pass 0151300 |           |             |  |  |
|    |      |             | Pass 0171804 |           |             |  |  |
|    |      |             | Pass 0171810 |           |             |  |  |
|    |      |             | Pass 0201008 |           |             |  |  |
|    |      |             | Pass 0204444 |           |             |  |  |
|    |      |             | Pass 0204502 |           |             |  |  |
|    |      |             | Pass 0212032 |           |             |  |  |
|    |      |             | Pass 0254468 |           |             |  |  |
|    |      |             | Pass 0514596 |           |             |  |  |
|    |      |             | Pass 0573010 |           |             |  |  |
|    |      |             | Pass 0573020 |           |             |  |  |
|    |      |             | Pass 0573022 |           |             |  |  |
|    |      |             | Pass 0573400 |           |             |  |  |
|    |      |             | Pass 0573410 |           |             |  |  |
|    |      |             | Pass 0573600 |           |             |  |  |
|    |      |             | Pass 0573620 |           |             |  |  |
|    |      |             | Pass 0608118 |           |             |  |  |
|    |      |             | Pass 0694089 |           |             |  |  |
|    |      |             | Pass 0698083 |           |             |  |  |
|    |      |             | Pass 0700500 |           |             |  |  |
|    |      |             | Pass 0700509 |           |             |  |  |
|    |      |             | Pass 0700530 |           |             |  |  |
|    |      |             | Pass 0700531 |           |             |  |  |
|    |      |             | Pass 0700542 |           |             |  |  |
|    |      |             | Pass 0700610 |           |             |  |  |
|    |      |             | Pass 0705687 |           |             |  |  |
|    |      |             | Pass 0705694 |           |             |  |  |
|    |      |             | Pass 0800109 |           |             |  |  |
|    |      |             | Pass 0800111 |           |             |  |  |

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| No  | Name  | Description  | Rule | Attribute        | Combination                         |                                     |  |
|-----|---|--|------|------------------|-------------------------------------|-------------------------------------|--|
|     |   |  | Pass | 0800115          |                                     |                                     |  |
|     |   |  | Pass | 0800122          |                                     |                                     |  |
|     |   |  | Pass | 0804546          |                                     |                                     |  |
|     |   |  | Pass | 0884578          |                                     |                                     |  |
|     |   |  | Pass | 0930100          |                                     |                                     |  |
|     |   |  | Pass | 0978337          |                                     |                                     |  |
|     |   |  | Pass | 3391400          |                                     |                                     |  |
|     |   |  | Pass | 3491712          |                                     |                                     |  |
|     |   |  | Pass | 4554110          |                                     |                                     |  |
|     |   |  | Pass | 5124331          |                                     |                                     |  |
| 47  | Borrowing Authority from Treasury and Borrowing Source Validation   | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY   |                                     |  |
|     |   |  |      | =F               | =N                                  |                                     |  |
|     |   |  |      | =P               | =I                                  |                                     |  |
|     |   |  |      | =P               | =D                                  |                                     |  |
|     |   |  |      | =P               | =M                                  |                                     |  |
| 47E | Borrowing Authority from Treasury and Borrowing Source Validation   | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). |      | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY   | BORROWING AUTHORITY FROM THE PUBLIC |  |
|     |   |  | Pass | P                | I                                   | M                                   |  |
|     |   |  | Pass | P                | D                                   | M                                   |  |
|     |   |  | Pass | P                | I                                   | D                                   |  |
|     |   |  | Pass | P                | I                                   | I                                   |  |
|     |   |  | Pass | P                | D                                   | I                                   |  |
|     |   |  | Pass | P                | D                                   | D                                   |  |
|     |   |  | Pass | P                | M                                   | M                                   |  |
|     |   |  | Pass | P                | M                                   | I                                   |  |
|     |   |  | Pass | P                | M                                   | D                                   |  |
| 48  | Borrowing Authority from the Public and Borrowing Source Validation | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).   | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM THE PUBLIC |                                     |  |
|     |   |  |      | =F               | =I                                  |                                     |  |
|     |   |  |      | =F               | =D                                  |                                     |  |
|     |   |  |      | =F               | =M                                  |                                     |  |
|     |   |  |      | =P               | =N                                  |                                     |  |
|     |   |  |      | =T               | =I                                  |                                     |  |
|     |   |  |      | =T               | =D                                  |                                     |  |
|     |   |  |      | =T               | =M                                  |                                     |  |
| 48E | Borrowing Authority from the Public and Borrowing Source Validation | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).   |      | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY   | BORROWING AUTHORITY FROM THE PUBLIC |  |
|     |   |  | Pass | F                | I                                   | M                                   |  |
|     |   |  | Pass | F                | I                                   | I                                   |  |
|     |   |  | Pass | F                | I                                   | D                                   |  |

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| No | Name   | Description  | Rule | Attribute                  | Combination                       |                                     |  |
|----|--|--|------|----------------------------|-----------------------------------|-------------------------------------|--|
|    |  |  | Pass | F                          | D                                 | M                                   |  |
|    |  |  | Pass | F                          | D                                 | I                                   |  |
|    |  |  | Pass | F                          | D                                 | D                                   |  |
|    |  |  | Pass | F                          | M                                 | M                                   |  |
|    |  |  | Pass | F                          | M                                 | I                                   |  |
|    |  |  | Pass | F                          | M                                 | D                                   |  |
|    |  |  | Pass | T                          | I                                 | M                                   |  |
|    |  |  | Pass | T                          | I                                 | I                                   |  |
|    |  |  | Pass | T                          | I                                 | D                                   |  |
|    |  |  | Pass | T                          | D                                 | M                                   |  |
|    |  |  | Pass | T                          | D                                 | D                                   |  |
|    |  |  | Pass | T                          | M                                 | M                                   |  |
|    |  |  | Pass | T                          | M                                 | I                                   |  |
|    |  |  | Pass | T                          | M                                 | D                                   |  |
|    |  |  | Pass | T                          | D                                 | I                                   |  |
|    |  |  | Pass | T                          | D                                 | I                                   |  |
| 49 | USSGL Accounts and Borrowing Authority Indicator | Some USSGL accounts are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.  | Fail | USSGL ACCOUNT NUMBER       | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC |  |
|    |  |  |      | =404400                    | =N                                | =N                                  |  |
|    |  |  |      | =414000                    | =N                                | =N                                  |  |
|    |  |  |      | =414100                    | =N                                | =N                                  |  |
|    |  |  |      | =414120                    | =N                                | =N                                  |  |
|    |  |  |      | =414300                    | =N                                | =N                                  |  |
|    |  |  |      | =414400                    | =N                                | =N                                  |  |
|    |  |  |      | =414500                    | =N                                | =N                                  |  |
|    |  |  |      | =414800                    | =N                                | =N                                  |  |
|    |  |  |      | =414900                    | =N                                | =N                                  |  |
|    |  |  |      | =414910                    | =N                                | =N                                  |  |
| 50 | USSGL Accounts and Contract Authority Indicator  | Some USSGL accounts are limited to TAS with Contract Authority.  | Fail | USSGL ACCOUNT NUMBER       | CONTRACT AUTHORITY                |                                     |  |
|    |  |  |      | =403400                    | =N                                |                                     |  |
|    |  |  |      | =413000                    | =N                                |                                     |  |
|    |  |  |      | =413100                    | =N                                |                                     |  |
|    |  |  |      | =413120                    | =N                                |                                     |  |
|    |  |  |      | =413200                    | =N                                |                                     |  |
|    |  |  |      | =413300                    | =N                                |                                     |  |
|    |  |  |      | =413400                    | =N                                |                                     |  |
|    |  |  |      | =413415                    | =N                                |                                     |  |
|    |  |  |      | =413500                    | =N                                |                                     |  |
|    |  |  |      | =413600                    | =N                                |                                     |  |
|    |  |  |      | =413800                    | =N                                |                                     |  |
|    |  |  |      | =413900                    | =N                                |                                     |  |
| 51 | Backdated Transaction and Prior Year Adjustment  | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed. | Fail | PRIOR YEAR ADJUSTMENT CODE | Backdated Transaction             |                                     |  |

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| No  | Name   | Description   | Rule |                      | Attribute     | Combination |  |  |
|-----|--|---|------|----------------------|---------------|-------------|--|--|
|     |  |   |      | =B                   | =N            |             |  |  |
| 52  | Is First Year and Beginning Balance Validation | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. | Fail | Begin End Indicator  | IS FIRST YEAR |             |  |  |
|     |  |   |      | =B                   | =Y            |             |  |  |
| 52E | Is First Year and Beginning Balance Validation | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. |      | CONCATENATED TAS     |               |             |  |  |
|     |  |   | Pass | 075 1099001          |               |             |  |  |
|     |  |   | Pass | 075 1099005          |               |             |  |  |
|     |  |   | Pass | 075 1099006          |               |             |  |  |
|     |  |   | Pass | 075 1099008          |               |             |  |  |
|     |  |   | Pass | 075 1099009          |               |             |  |  |
|     |  |   | Pass | 075 1099010          |               |             |  |  |
|     |  |   | Pass | 075 1435001          |               |             |  |  |
|     |  |   | Pass | 075 1435005          |               |             |  |  |
|     |  |   | Pass | 075 1435006          |               |             |  |  |
|     |  |   | Pass | 075 1435008          |               |             |  |  |
|     |  |   | Pass | 075 1435009          |               |             |  |  |
|     |  |   | Pass | 075 1435010          |               |             |  |  |
|     |  |   | Pass | 075 3200001          |               |             |  |  |
|     |  |   | Pass | 075 3200005          |               |             |  |  |
|     |  |   | Pass | 075 3200006          |               |             |  |  |
|     |  |   | Pass | 075 3200008          |               |             |  |  |
|     |  |   | Pass | 075 3200009          |               |             |  |  |
|     |  |   | Pass | 075 3200010          |               |             |  |  |
|     |  |   | Pass | 075 3220001          |               |             |  |  |
|     |  |   | Pass | 075 3220005          |               |             |  |  |
|     |  |   | Pass | 075 3220006          |               |             |  |  |
|     |  |   | Pass | 075 3220008          |               |             |  |  |
|     |  |   | Pass | 075 3220009          |               |             |  |  |
|     |  |   | Pass | 075 3220010          |               |             |  |  |
| 53  | USSGLs limited to ESF and Sinking Fund TAS     | Some USSGL accounts are limited to TAS 020X4444 and 020X0575.                               | Fail | USSGL ACCOUNT NUMBER |               |             |  |  |
|     |  |   |      | =120500              |               |             |  |  |
|     |  |   |      | =120900              |               |             |  |  |
|     |  |   |      | =134400              |               |             |  |  |
|     |  |   |      | =138400              |               |             |  |  |
|     |  |   |      | =167000              |               |             |  |  |
|     |  |   |      | =167100              |               |             |  |  |
|     |  |   |      | =167200              |               |             |  |  |
|     |  |   |      | =167900              |               |             |  |  |
|     |  |   |      | =219200              |               |             |  |  |
|     |  |   |      | =219300              |               |             |  |  |
|     |  |   |      | =426800              |               |             |  |  |
|     |  |   |      | =463500              |               |             |  |  |
|     |  |   |      | =633800              |               |             |  |  |
|     |  |   |      | =718100              |               |             |  |  |

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| No  | Name  | Description  | Rule | Attribute            | Combination                  |           |             |
|-----|---|--|------|----------------------|------------------------------|-----------|-------------|
|     |   |  |      | =719100              |                              |           |             |
|     |   |  |      | =728100              |                              |           |             |
|     |   |  |      | =729100              |                              |           |             |
| 53E | USSGLs limited to ESF and Sinking Fund TAS                                      | Some USSGL accounts are limited to TAS 020X4444 and 020X0575.  |      | CONCATENATED TAS     |                              |           |             |
|     |   |  | Pass | 020 X0575000         |                              |           |             |
|     |   |  | Pass | 020 X4444000         |                              |           |             |
| 55  | USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.    | The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.                                   | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR |           |             |
|     |   |  |      | =259000              | =G                           |           |             |
| 55E | USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.    | The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.                                   |      | CONCATENATED TAS     |                              |           |             |
|     |   |  | Pass | 012 X5531000         |                              |           |             |
|     |   |  | Pass | 089 1424000          |                              |           |             |
|     |   |  | Pass | 089 1435000          |                              |           |             |
|     |   |  | Pass | 089 2247000          |                              |           |             |
|     |   |  | Pass | 089 2248000          |                              |           |             |
|     |   |  | Pass | 089 2249000          |                              |           |             |
|     |   |  | Pass | 089 2814000          |                              |           |             |
|     |   |  | Pass | 089 X0302000         |                              |           |             |
|     |   |  | Pass | 089 X0303000         |                              |           |             |
|     |   |  | Pass | 089 X4045000         |                              |           |             |
|     |   |  | Pass | 089 X4452000         |                              |           |             |
|     |   |  | Pass | 089 X5068000         |                              |           |             |
|     |   |  | Pass | 089 X5649000         |                              |           |             |
| 56  | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies. | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.                        | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR |           |             |
|     |   |  |      | =199000              | =G                           |           |             |
| 56E | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies. | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.                        |      | AGENCY IDENTIFIER    | CONCATENATED TAS             |           |             |
|     |   |  | Pass | 018                  |                              |           |             |
|     |   |  | Pass | 020                  | 020 1418000                  |           |             |
|     |   |  | Pass | 069                  | 069 3220000                  |           |             |
| 57  | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'     | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.                            | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR |           |             |
|     |   |  |      | =750000              | =G                           |           |             |
| 57E | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'     | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.                            |      | CONCATENATED TAS     |                              |           |             |
|     |   |  | Pass | 020 X5080000         |                              |           |             |
|     |   |  | Pass | 455 X4110000         |                              |           |             |
| 64  | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG", Authority Type "P"      | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS. | Fail | USSGL ACCOUNT NUMBER | Authority Type Code          | FUND TYPE | Fund Family |
|     |   |  |      | =438400              | =P                           | =EG       | <>0121143   |
|     |   |  |      |                      |                              |           | =SEQ        |

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| No  | Name  | Description   | Rule |         | Attribute                             | Combination                       |                                   |                      |
|-----|---|---|------|---------|---------------------------------------|-----------------------------------|-----------------------------------|----------------------|
| 65  | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS                 | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.   | Fail |         | USSGL ACCOUNT NUMBER                  | PRIOR YEAR ADJUSTMENT CODE        | TAS STATUS                        |                      |
|     |   |   |      | =411900 | =X                                    | =E                                |                                   |                      |
| 65E | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS                 | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.   |      |         | USSGL ACCOUNT NUMBER                  | PRIOR YEAR ADJUSTMENT CODE        | TAS STATUS                        | Fund Family          |
|     |   |   | Pass | 411900  | X                                     | E                                 | 0121143                           |                      |
|     |   |   | Pass | 411900  | X                                     | E                                 | 0142240                           |                      |
|     |   |   | Pass | 411900  | X                                     | E                                 | 0160327                           |                      |
|     |   |   | Pass | 411900  | X                                     | E                                 | 0750344                           |                      |
|     |   |   | Pass | 411900  | X                                     | E                                 | 0750580                           |                      |
|     |   |   | Pass | 411900  | X                                     | E                                 | 0751545                           |                      |
| 66  | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. | Fail |         | BORROWING SOURCE                      | BORROWING AUTHORITY FROM TREASURY |                                   |                      |
|     |   |   |      | =T      | =N                                    |                                   |                                   |                      |
| 66E | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. |      |         | BORROWING SOURCE                      | CONCATENATED TAS                  | BORROWING AUTHORITY FROM TREASURY |                      |
|     |   |   | Pass | T       | 012                                   | X5531000                          | N                                 |                      |
| 67  | Limited use of specific USSGL Accounts with Authority Type Code "B"                     | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.   | Fail |         | USSGL ACCOUNT NUMBER                  | Authority Type Code               |                                   |                      |
|     |   |   |      | =412600 | =B                                    |                                   |                                   |                      |
|     |   |   |      | =412800 | =B                                    |                                   |                                   |                      |
|     |   |   |      | =412900 | =B                                    |                                   |                                   |                      |
|     |   |   |      | =414600 | =B                                    |                                   |                                   |                      |
| 67E | Limited use of specific USSGL Accounts with Authority Type Code "B"                     | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.   |      |         | ALLOCATION TRANSFER AGENCY IDENTIFIER | AGENCY IDENTIFIER                 | MAIN ACCOUNT CODE                 | USSGL ACCOUNT NUMBER |
|     |   |   | Pass | (BLANK) | 012                                   | 5531                              | 412600                            | X                    |
|     |   |   | Pass | (BLANK) | 016                                   | 8042                              | 412600                            | X                    |
|     |   |   | Pass | (BLANK) | 012                                   | 5531                              | 412800                            | X                    |
|     |   |   | Pass | (BLANK) | 016                                   | 8042                              | 412800                            | X                    |
|     |   |   | Pass | (BLANK) | 075                                   | 8004                              | 412800                            | X                    |
|     |   |   | Pass | 075     | 075                                   | 8004                              | 412800                            | X                    |
|     |   |   | Pass | (BLANK) | 016                                   | 8042                              | 412900                            | X                    |
|     |   |   | Pass | (BLANK) | 016                                   | 8144                              | 414600                            | X                    |
|     |   |   | Pass | (BLANK) | 020                                   | 4366                              | 414600                            | X                    |
|     |   |   | Pass | (BLANK) | 089                                   | 4404                              | 414600                            | X                    |
|     |   |   | Pass | (BLANK) | 089                                   | 4455                              | 414600                            | X                    |
|     |   |   | Pass | (BLANK) | 089                                   | 4576                              | 414600                            | X                    |
|     |   |   | Pass | (BLANK) | 089                                   | 4579                              | 414600                            | X                    |

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| No  | Name  | Description  | Rule |                                       | Attribute           | Combination            |                      |                         |
|-----|---|--|------|---------------------------------------|---------------------|------------------------|----------------------|-------------------------|
| 68  | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER                  | Authority Type Code | BEA Category Indicator | FUND TYPE            | FINANCING ACCOUNT CODE  |
|     |   |  |      | =404700                               | =B                  | =M                     | =EP                  | =D                      |
|     |   |  |      | =404700                               | =B                  | =M                     | =ER                  | =D                      |
| 68E | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. |      | CONCATENATED TAS                      |                     |                        |                      |                         |
|     |   |  | Pass | 089 X4455000                          |                     |                        |                      |                         |
|     |   |  | Pass | 089 X4576000                          |                     |                        |                      |                         |
|     |   |  | Pass | 089 X4579000                          |                     |                        |                      |                         |
| 69  | Limited use of specific USSGL and Fund Type combinations  | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.  | Fail | USSGL ACCOUNT NUMBER                  | FUND TYPE           |                        |                      |                         |
|     |   |  |      | =411900                               | =ES                 |                        |                      |                         |
|     |   |  |      | =411900                               | =ET                 |                        |                      |                         |
|     |   |  |      | =412600                               | =EG                 |                        |                      |                         |
|     |   |  |      | =412700                               | =EG                 |                        |                      |                         |
|     |   |  |      | =412800                               | =EG                 |                        |                      |                         |
|     |   |  |      | =412900                               | =EG                 |                        |                      |                         |
|     |   |  |      | =417100                               | =EG                 |                        |                      |                         |
|     |   |  |      | =417200                               | =EP                 |                        |                      |                         |
|     |   |  |      | =417300                               | =EG                 |                        |                      |                         |
|     |   |  |      | =417300                               | =EP                 |                        |                      |                         |
| 69E | Limited use of specific USSGL and Fund Type combinations  | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.  |      | ALLOCATION TRANSFER AGENCY IDENTIFIER | AGENCY IDENTIFIER   | MAIN ACCOUNT CODE      | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |
|     |   |  | Pass | (BLANK)                               | 012                 | 5205                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5015                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5065                   | 411900               | M                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5132                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5140                   | 411900               | M                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5140                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5143                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5241                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5474                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5485                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5573                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5637                   | 411900               | M                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5638                   | 411900               | M                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5639                   | 411900               | M                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5715                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5740                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 014                 | 5884                   | 411900               | X                       |
|     |   |  | Pass | (BLANK)                               | 015                 | 5073                   | 411900               | X                       |

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| No | Name | Description | Rule         | Attribute | Combination |        |   |
|----|------|-------------|--------------|-----------|-------------|--------|---|
|    |      |             | Pass (BLANK) | 015       | 5608        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8526        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8585        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8594        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8595        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8596        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8600        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8602        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8604        | 411900 | X |
|    |      |             | Pass (BLANK) | 015       | 8608        | 411900 | X |
|    |      |             | Pass (BLANK) | 019       | 5713        | 411900 | X |
|    |      |             | Pass (BLANK) | 027       | 5610        | 411900 | X |
|    |      |             | Pass (BLANK) | 036       | 5287        | 411900 | X |
|    |      |             | Pass (BLANK) | 047       | 5594        | 411900 | X |
|    |      |             | Pass (BLANK) | 047       | 5640        | 411900 | X |
|    |      |             | Pass (BLANK) | 069       | 5282        | 411900 | M |
|    |      |             | Pass (BLANK) | 069       | 5423        | 411900 | X |
|    |      |             | Pass (BLANK) | 069       | 5423        | 411900 | A |
|    |      |             | Pass (BLANK) | 070       | 5088        | 411900 | X |
|    |      |             | Pass (BLANK) | 075       | 5551        | 411900 | X |
|    |      |             | Pass (BLANK) | 089       | 5068        | 411900 | X |
|    |      |             | Pass (BLANK) | 089       | 5227        | 411900 | X |
|    |      |             | Pass (BLANK) | 089       | 5369        | 411900 | X |
|    |      |             | Pass (BLANK) | 473       | 5761        | 411900 | X |
|    |      |             | Pass (BLANK) | 473       | 5761        | 411900 | A |
|    |      |             | Pass (BLANK) | 480       | 5589        | 411900 | X |
|    |      |             | Pass (BLANK) | 480       | 5589        | 411900 | M |
|    |      |             | Pass (BLANK) | 487       | 5415        | 411900 | X |
|    |      |             | Pass (BLANK) | 012       | 1143        | 412600 | A |
|    |      |             | Pass (BLANK) | 016       | 0327        | 412600 | M |
|    |      |             | Pass (BLANK) | 031       | 0200        | 412600 | M |
|    |      |             | Pass (BLANK) | 031       | 0200        | 412600 | X |
|    |      |             | Pass (BLANK) | 031       | 0300        | 412600 | M |
|    |      |             | Pass (BLANK) | 431       | 0500        | 412600 | M |
|    |      |             | Pass (BLANK) | 012       | 1143        | 412700 | A |
|    |      |             | Pass (BLANK) | 016       | 0327        | 412700 | M |
|    |      |             | Pass (BLANK) | 012       | 1143        | 412800 | A |
|    |      |             | Pass (BLANK) | 016       | 0327        | 412800 | M |
|    |      |             | Pass (BLANK) | 031       | 0200        | 412800 | M |
|    |      |             | Pass (BLANK) | 031       | 0200        | 412800 | X |
|    |      |             | Pass (BLANK) | 031       | 0300        | 412800 | M |
|    |      |             | Pass (BLANK) | 075       | 0580        | 412800 | A |
|    |      |             | Pass (BLANK) | 431       | 0500        | 412800 | M |
|    |      |             | Pass (BLANK) | 012       | 1143        | 412900 | A |
|    |      |             | Pass (BLANK) | 016       | 0327        | 412900 | M |
|    |      |             | Pass (BLANK) | 075       | 0580        | 412900 | A |
|    |      |             | Pass (BLANK) | 014       | 2301        | 417100 | X |

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| No  | Name  | Description   | Rule |                        | Attribute           | Combination |        |   |
|-----|---|---|------|------------------------|---------------------|-------------|--------|---|
|     |   |   | Pass | (BLANK)                | 096                 | 3122        | 417100 | X |
|     |   |   | Pass | (BLANK)                | 096                 | 3123        | 417100 | X |
|     |   |   | Pass | (BLANK)                | 089                 | 4045        | 417200 | X |
|     |   |   | Pass | (BLANK)                | 014                 | 2301        | 417300 | X |
|     |   |   | Pass | (BLANK)                | 089                 | 4045        | 417300 | X |
|     |   |   | Pass | (BLANK)                | 096                 | 3122        | 417300 | X |
|     |   |   | Pass | (BLANK)                | 096                 | 3123        | 417300 | X |
| 70  | Limited Use of USSGL 415100 with Authority Type Code "P"                              | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.   | Fail | USSGL ACCOUNT NUMBER   | Authority Type Code |             |        |   |
|     |   |   |      | =415100                | =P                  |             |        |   |
| 70E | Limited Use of USSGL 415100 with Authority Type Code "P"                              | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.   |      | BEA Category Indicator | CONCATENATED TAS    |             |        |   |
|     |   |   | Pass | M                      | 011 X5512000        |             |        |   |
|     |   |   |      |                        | 01320122022 8233000 |             |        |   |
|     |   |   | Pass | M                      | 014 X5656000        |             |        |   |
|     |   |   |      |                        | 01420172028 5639000 |             |        |   |
|     |   |   | Pass | D                      | 020 X5445000        |             |        |   |
|     |   |   | Pass | M                      | 020 X5581000        |             |        |   |
|     |   |   | Pass | M                      | 020 X5697000        |             |        |   |
|     |   |   |      |                        | 02020192020 5445000 |             |        |   |
|     |   |   | Pass | M                      | 02020202021 5445000 |             |        |   |
|     |   |   | Pass | M                      | 091 X5557000        |             |        |   |
|     |   |   |      |                        | 09720182019 0111000 |             |        |   |
|     |   |   |      |                        | Pass                | D           |        |   |
| 71  | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S" | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER   | Authority Type Code | FUND TYPE   |        |   |
|     |   |   |      | =438200                | =S                  | =ES         |        |   |
|     |   |   |      | =438200                | =S                  | =ET         |        |   |
|     |   |   |      | =438400                | =S                  | =ES         |        |   |
|     |   |   |      | =438400                | =S                  | =ET         |        |   |
| 71E | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S" | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS. |      | CONCATENATED TAS       |                     |             |        |   |
|     |   |   | Pass | 060 X8051001           |                     |             |        |   |
|     |   |   | Pass | 069 X5423000           |                     |             |        |   |
|     |   |   | Pass | 069 X8106000           |                     |             |        |   |
|     |   |   | Pass | 069 X8107000           |                     |             |        |   |
|     |   |   | Pass | 069 X8159000           |                     |             |        |   |
|     |   |   | Pass | 070 X5088000           |                     |             |        |   |
|     |   |   | Pass | 097 X8164000           |                     |             |        |   |

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| No  | Name  | Description  | Rule | Attribute                    | Combination                       |                                   |                  |
|-----|---|--|------|------------------------------|-----------------------------------|-----------------------------------|------------------|
| 72  | Limited use of USSGL 412400 with Fund Type "EG".  | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.  | Fail | USSGL ACCOUNT NUMBER         | FUND TYPE                         |                                   |                  |
|     |   |  |      | =412400                      | =EG                               |                                   |                  |
| 72E | Limited use of USSGL 412400 with Fund Type "EG".  | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.  | Pass | AUTHORITY DURATION CODE      | TAS STATUS                        | Fund Family                       |                  |
|     |   |  |      | A                            | U                                 | 0121143                           |                  |
| 73  | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.  | Fail | USSGL ACCOUNT NUMBER         | Authority Type Code               | FUND TYPE                         |                  |
|     |   |  |      | =415700                      | =P                                | =EG                               |                  |
|     |   |  |      | =439700                      | =P                                | =EG                               |                  |
| 73E | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.  | Pass | USSGL ACCOUNT NUMBER         | BEA Category Indicator            | CONCATENATED TAS                  |                  |
|     |   |  | Pass | 415700                       | (BLANK)                           | 012 X1002000                      |                  |
|     |   |  | Pass | 415700                       | (BLANK)                           | 012 X1004000                      |                  |
|     |   |  | Pass | 439700                       | M                                 | 012 X1002000                      |                  |
|     |   |  | Pass | 439700                       | M                                 | 012 X1004000                      |                  |
|     |   |  | Pass | 439700                       | M                                 | 070 X0400000                      |                  |
| 74  | Limited Use of USSGL 439100 with PYA "X" on Expired TAS                                 | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.   | Fail | USSGL ACCOUNT NUMBER         | PRIOR YEAR ADJUSTMENT CODE        | TAS STATUS                        |                  |
|     |   |  |      | =439100                      | =X                                | =E                                |                  |
| 74E | Limited Use of USSGL 439100 with PYA "X" on Expired TAS                                 | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.   | Pass | CONCATENATED TAS             |                                   |                                   |                  |
|     |   |  | Pass | 07520162016<br>0344000       |                                   |                                   |                  |
|     |   |  | Pass | 07520172017<br>0344000       |                                   |                                   |                  |
|     |   |  | Pass | 07520172017<br>1545000       |                                   |                                   |                  |
|     |   |  | Pass | 07520182018<br>0344000       |                                   |                                   |                  |
|     |   |  | Pass | 07520182018<br>1545000       |                                   |                                   |                  |
| 75  | Prohibited Use of Exchange Activity with the General Fund of the U.S. Government        | The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X" | Fail | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR |                                   |                  |
|     |   |  |      | =G                           | =E                                |                                   |                  |
|     |   |  |      | =G                           | =X                                |                                   |                  |
| 75E | Prohibited Use of Exchange Activity with the General Fund of the U.S. Government        | The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X" | Pass | USSGL ACCOUNT NUMBER         | FEDERAL NONFEDERAL INDICATOR      | EXCHANGE OR NONEXCHANGE INDICATOR | CONCATENATED TAS |
|     |   |  | Pass | 599000                       | G                                 | E                                 | 014 1060000      |
|     |   |  | Pass | 599000                       | G                                 | E                                 | 014 1099000      |
|     |   |  | Pass | 599000                       | G                                 | E                                 | 014 1435000      |

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| No | Name                  | Description   | Rule |                      | Attribute | Combination |     |          |
|----|-----------------------|---|------|----------------------|-----------|-------------|-----|----------|
|    |                       |   | Pass | 599000               | G         | E           | 014 | 1493000  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | 1811000  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | 1820000  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | 2020000  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | 2025000  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | 2039000  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | 2419001  |
|    |                       |   | Pass | 599000               | G         | E           | 014 | F3875017 |
|    |                       |   | Pass | 599000               | G         | E           | 014 | F3885011 |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 1060000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 1099000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 1435000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 1493000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 1811000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 1820000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 2020000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 2025000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 2039000  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | 2419001  |
|    |                       |   | Pass | 599100               | G         | E           | 014 | F3875017 |
|    |                       |   | Pass | 599100               | G         | E           | 014 | F3885011 |
| 76 | USSGLs Limited to IMF | Some USSGL accounts are restricted to IMF TAS only. | Fail | USSGL ACCOUNT NUMBER |           |             |     |          |
|    |                       |   |      | =119090              |           |             |     |          |
|    |                       |   |      | =119305              |           |             |     |          |
|    |                       |   |      | =119306              |           |             |     |          |
|    |                       |   |      | =119307              |           |             |     |          |
|    |                       |   |      | =119309              |           |             |     |          |
|    |                       |   |      | =119333              |           |             |     |          |
|    |                       |   |      | =135090              |           |             |     |          |

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| No  | Name   | Description  | Rule | Attribute            | Combination                  |                                   |             |
|-----|--|--|------|----------------------|------------------------------|-----------------------------------|-------------|
|     |  |  |      | =135990              |                              |                                   |             |
|     |  |  |      | =411990              |                              |                                   |             |
|     |  |  |      | =411991              |                              |                                   |             |
|     |  |  |      | =411992              |                              |                                   |             |
|     |  |  |      | =411993              |                              |                                   |             |
|     |  |  |      | =411994              |                              |                                   |             |
|     |  |  |      | =417590              |                              |                                   |             |
|     |  |  |      | =417690              |                              |                                   |             |
|     |  |  |      | =420190              |                              |                                   |             |
|     |  |  |      | =429590              |                              |                                   |             |
|     |  |  |      | =435190              |                              |                                   |             |
|     |  |  |      | =439190              |                              |                                   |             |
|     |  |  |      | =462090              |                              |                                   |             |
|     |  |  |      | =462091              |                              |                                   |             |
|     |  |  |      | =729090              |                              |                                   |             |
| 76E | USSGLs Limited to IMF  | Some USSGL accounts are restricted to IMF TAS only.  |      | CONCATENATED TAS     |                              |                                   |             |
|     |  |  | Pass | 020 X0003000         |                              |                                   |             |
|     |  |  | Pass | 020 X0004000         |                              |                                   |             |
|     |  |  | Pass | 020 X0074000         |                              |                                   |             |
|     |  |  | Pass | 020020 X0003000      |                              |                                   |             |
|     |  |  | Pass | 020020 X0074000      |                              |                                   |             |
|     |  |  |      |                      |                              |                                   |             |
| 77E | Financing Account Code   | The USSGL account must be valid for the Financing Account Code assigned to the TAS.                    |      | USSGL ACCOUNT NUMBER | CONCATENATED TAS             |                                   |             |
|     |  |  | Pass | 417000               | 072 X4266000                 |                                   |             |
|     |  |  | Pass | 417000               | 077 X4485000                 |                                   |             |
|     |  |  | Pass | 417000               | 091 X4300000                 |                                   |             |
| 78  | TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations  | Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid. | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR |             |
|     |  |  |      | =590000              | =F                           | =T                                |             |
|     |  |  |      | =590000              | =Z                           | =X                                |             |
|     |  |  |      | =590900              | =F                           | =T                                |             |
|     |  |  |      | =590900              | =Z                           | =X                                |             |
|     |  |  |      | =719000              | =F                           | =T                                |             |
|     |  |  |      | =729000              | =F                           | =T                                |             |
| 78E | TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations  | Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid. |      | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR | Fund Family |
|     |  |  | Pass | 719000               | F                            | T                                 | 0184020     |
|     |  |  | Pass | 719000               | F                            | T                                 | 0209501     |
|     |  |  | Pass | 729000               | F                            | T                                 | 0184020     |
|     |  |  | Pass | 729000               | F                            | T                                 | 0209501     |
| 79  | Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds | Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.   | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | FUND TYPE                         |             |

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| No  | Name  | Description   | Rule | Attribute            | Combination            |                  |  |
|-----|---|---|------|----------------------|------------------------|------------------|--|
|     |   |   |      | =240000              | =Z                     | =DF              |  |
| 80  | Limited Use of USSGL 579001   | The use of USSGL 579001 is limited to specific Treasury TAS.  | Fail | USSGL ACCOUNT NUMBER |                        |                  |  |
|     |   |   |      | =579001              |                        |                  |  |
| 80E | Limited Use of USSGL 579001   | The use of USSGL 579001 is limited to specific Treasury TAS.  |      | Fund Family          |                        |                  |  |
|     |   |   | Pass | 0200550              |                        |                  |  |
|     |   |   | Pass | 0201875              |                        |                  |  |
| 81  | Limited Use of 415900 and 415901                                    | The use of USSGLs 415900 and 415901 is limited to specific TAS.   | Fail | USSGL ACCOUNT NUMBER |                        |                  |  |
|     |   |   |      | =415900              |                        |                  |  |
|     |   |   |      | =415901              |                        |                  |  |
| 81E | Limited Use of 415900 and 415901                                    | The use of USSGLs 415900 and 415901 is limited to specific TAS.   |      | CONCATENATED TAS     |                        |                  |  |
|     |   |   | Pass | 012 X5531000         |                        |                  |  |
|     |   |   | Pass | 016 X8042000         |                        |                  |  |
|     |   |   | Pass | 075 X8004000         |                        |                  |  |
| 82  | Limited Use of USSGL 439701   | The use of USSGL 439701 is limited to specific TAS.   | Fail | USSGL ACCOUNT NUMBER |                        |                  |  |
|     |   |   |      | =439701              |                        |                  |  |
| 82E | Limited Use of USSGL 439701   | The use of USSGL 439701 is limited to specific TAS.   |      | CONCATENATED TAS     |                        |                  |  |
|     |   |   | Pass | 011 X5512000         |                        |                  |  |
|     |   |   | Pass | 011 X8242000         |                        |                  |  |
|     |   |   |      | 01320122022          |                        |                  |  |
|     |   |   | Pass | 8233000              |                        |                  |  |
|     |   |   | Pass | 075 X5551000         |                        |                  |  |
|     |   |   | Pass | 075 X8175000         |                        |                  |  |
| 83  | Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP" | The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER | Authority Type Code    | FUND TYPE        |  |
|     |   |   |      | =439700              | =B                     | =EP              |  |
|     |   |   |      | =439700              | =B                     | <>EP             |  |
|     |   |   |      | =439700              | <>B                    | =EP              |  |
| 83E | Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP" | The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS. |      | Authority Type Code  | BEA Category Indicator | CONCATENATED TAS |  |
|     |   |   | Pass | B                    | M                      | 012 X4336000     |  |
| 84  | Limited Use of USSGL 419000 with Financing Account Code "G"         | The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.               | Fail | USSGL ACCOUNT NUMBER | FINANCING ACCOUNT CODE |                  |  |
|     |   |   |      | =419000              | =G                     |                  |  |
| 84E | Limited Use of USSGL 419000 with Financing Account Code "G"         | The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.               |      | CONCATENATED TAS     |                        |                  |  |
|     |   |   | Pass | 086 X4240000         |                        |                  |  |
| 85  | Limited Use of USSGL 292000 on a C-TAS                              | The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.                    | Fail | USSGL ACCOUNT NUMBER | TAS STATUS             |                  |  |
|     |   |   |      | =292000              | =C                     |                  |  |

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| No  | Name                                   | Description  | Rule | Attribute                                   | Combination          |                      |  |
|-----|--|--|------|---|----------------------|----------------------|--|
| 85E | Limited Use of USSGL 292000 on a C-TAS | The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense. |      | AGENCY IDENTIFIER                           |                      |                      |  |
|     |  |  | Pass | 017   |                      |                      |  |
|     |  |  | Pass | 021   |                      |                      |  |
|     |  |  | Pass | 057   |                      |                      |  |
|     |  |  | Pass | 096   |                      |                      |  |
|     |  |  | Pass | 097   |                      |                      |  |
| 88  | Limited Use of USSGL 151600            | The use USSGL account 151600 is restricted to DoD TAS.                                 | Fail | USSGL ACCOUNT NUMBER                        |                      |                      |  |
|     |  |  |      | =151600                                     |                      |                      |  |
| 88E | Limited Use of USSGL 151600            | The use USSGL account 151600 is restricted to DoD TAS.                                 |      | ALLOCATION<br>TRANSFER AGENCY<br>IDENTIFIER | AGENCY<br>IDENTIFIER | MAIN ACCOUNT<br>CODE |  |
|     |  |  | Pass |   | 017                  |                      |  |
|     |  |  | Pass |   | 021                  |                      |  |
|     |  |  | Pass |   | 057                  |                      |  |
|     |  |  | Pass |   | 096                  |                      |  |
|     |  |  | Pass |   | 097                  |                      |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 1081                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 1082                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 1085                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 2724                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 3230                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 4116                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 4121                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 4122                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 4174                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 4386                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 6147                 |  |
|     |  |  | Pass | (BLANK)                                     | 011                  | 8242                 |  |
|     |  |  | Pass | 017   | 011                  | 1081                 |  |
|     |  |  | Pass | 017   | 011                  | 1082                 |  |
|     |  |  | Pass | 021   | 011                  | 1081                 |  |
|     |  |  | Pass | 021   | 011                  | 1082                 |  |
|     |  |  | Pass | 021   | 011                  | 8242                 |  |
|     |  |  | Pass | 057   | 011                  | 1081                 |  |
|     |  |  | Pass | 057   | 011                  | 1082                 |  |
|     |  |  | Pass | 097   | 011                  | 1081                 |  |
|     |  |  | Pass | 097   | 011                  | 1082                 |  |
|     |  |  | Pass | 097   | 011                  | 4116                 |  |
|     |  |  | Pass | 097   | 011                  | 6147                 |  |
|     |  |  | Pass | 097   | 011                  | 8242                 |  |
| 89  | Limited Use of USSGL 153200            | The use of USSGL account 153200 is limited to specific TAS.                            | Fail | USSGL ACCOUNT NUMBER                        |                      |                      |  |
|     |  |  |      | =153200                                     |                      |                      |  |
| 89E | Limited Use of USSGL 153200            | The use of USSGL account 153200 is limited to specific TAS.                            |      | CONCATENATED<br>TAS                         |                      |                      |  |

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| No  | Name                                 | Description  | Rule | Attribute            | Combination          |  |  |
|-----|--------------------------------------|--|------|----------------------|----------------------|--|--|
|     |                                      |  | Pass | 015 X6874000         |                      |  |  |
|     |                                      |  | Pass | 020 X6511006         |                      |  |  |
|     |                                      |  | Pass | 070 X6511004         |                      |  |  |
| 91  | Main Account 3601 USSGL Restrictions | TAS with Main Account 3601 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE    | USSGL ACCOUNT NUMBER |  |  |
|     |                                      |  |      | <>3601               | =111000              |  |  |
|     |                                      |  |      | <>3601               | <>111000             |  |  |
|     |                                      |  |      | <>3601               | =132500              |  |  |
|     |                                      |  |      | <>3601               | <>132500             |  |  |
|     |                                      |  |      | <>3601               | =132900              |  |  |
|     |                                      |  |      | <>3601               | <>132900             |  |  |
|     |                                      |  |      | <>3601               | =298000              |  |  |
|     |                                      |  |      | <>3601               | <>298000             |  |  |
|     |                                      |  |      | <>3601               | =582000              |  |  |
|     |                                      |  |      | <>3601               | <>582000             |  |  |
|     |                                      |  |      | <>3601               | =583000              |  |  |
|     |                                      |  |      | <>3601               | <>583000             |  |  |
|     |                                      |  |      | <>3601               | =590000              |  |  |
|     |                                      |  |      | <>3601               | <>590000             |  |  |
|     |                                      |  |      | <>3601               | =599000              |  |  |
|     |                                      |  |      | <>3601               | <>599000             |  |  |
|     |                                      |  |      | <>3601               | =599100              |  |  |
|     |                                      |  |      | <>3601               | <>599100             |  |  |
|     |                                      |  |      | <>3601               | =599800              |  |  |
|     |                                      |  |      | <>3601               | <>599800             |  |  |
|     |                                      |  |      | <>3601               | =240000              |  |  |
|     |                                      |  |      | <>3601               | <>240000             |  |  |
|     |                                      |  |      | =3601                | =111000              |  |  |
|     |                                      |  |      | =3601                | =132500              |  |  |
|     |                                      |  |      | =3601                | =132900              |  |  |
|     |                                      |  |      | =3601                | =298000              |  |  |
|     |                                      |  |      | =3601                | =582000              |  |  |
|     |                                      |  |      | =3601                | =583000              |  |  |
|     |                                      |  |      | =3601                | =590000              |  |  |
|     |                                      |  |      | =3601                | =599000              |  |  |
|     |                                      |  |      | =3601                | =599100              |  |  |
|     |                                      |  |      | =3601                | =599800              |  |  |
|     |                                      |  |      | =3601                | =240000              |  |  |
| 91E | Main Account 3601 USSGL Restrictions | TAS with Main Account 3601 are only permitted to report specific USSGL accounts. |      | USSGL ACCOUNT NUMBER | DOLLAR AMOUNT        |  |  |
|     |                                      |  | Pass | 101000               | 0                    |  |  |
| 92  | Limited Use of USSGL 411601          | The use of USSGL account 411601 is limited to specific TAS.                      | Fail | USSGL ACCOUNT NUMBER |                      |  |  |
|     |                                      |  |      | =411601              |                      |  |  |
| 92E | Limited Use of USSGL 411601          | The use of USSGL account 411601 is limited to specific TAS.                      |      | CONCATENATED TAS     |                      |  |  |

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| No  | Name                                    | Description  | Rule | Attribute            | Combination          |  |  |
|-----|---|--|------|----------------------|----------------------|--|--|
|     |   |  | Pass | 070 X4236000         |                      |  |  |
| 93  | Main Account 3603 USSGL Restrictions    | TAS with Main Account 3603 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE    | USSGL ACCOUNT NUMBER |  |  |
|     |   |  |      | <>3603               | =131000              |  |  |
|     |   |  |      | <>3603               | <>131000             |  |  |
|     |   |  |      | <>3603               | =131900              |  |  |
|     |   |  |      | <>3603               | <>131900             |  |  |
|     |   |  |      | <>3603               | =298000              |  |  |
|     |   |  |      | <>3603               | <>298000             |  |  |
|     |   |  |      | <>3603               | =590000              |  |  |
|     |   |  |      | <>3603               | <>590000             |  |  |
|     |   |  |      | <>3603               | =590900              |  |  |
|     |   |  |      | <>3603               | <>590900             |  |  |
|     |   |  |      | <>3603               | =599100              |  |  |
|     |   |  |      | <>3603               | <>599100             |  |  |
|     |   |  |      | <>3603               | =599800              |  |  |
|     |   |  |      | <>3603               | <>599800             |  |  |
|     |   |  |      | =3603                | =131000              |  |  |
|     |   |  |      | =3603                | =131900              |  |  |
|     |   |  |      | =3603                | =298000              |  |  |
|     |   |  |      | =3603                | =590000              |  |  |
|     |   |  |      | =3603                | =590900              |  |  |
|     |   |  |      | =3603                | =599100              |  |  |
|     |   |  |      | =3603                | =599800              |  |  |
| 94  | Limited Use of USSGLs 415730 and 439730 | The use of USSGL accounts 415730 and 439730 is limited to specific TAS.          | Fail | USSGL ACCOUNT NUMBER |                      |  |  |
|     |   |  |      | =415730              |                      |  |  |
|     |   |  |      | =439730              |                      |  |  |
| 94E | Limited Use of USSGLs 415730 and 439730 | The use of USSGL accounts 415730 and 439730 is limited to specific TAS.          |      | CONCATENATED TAS     |                      |  |  |
|     |   |  | Pass | 012 X5205000         |                      |  |  |
|     |   |  |      | 01420172021          |                      |  |  |
|     |   |  | Pass | 5639000              |                      |  |  |
|     |   |  |      | 01420172023          |                      |  |  |
|     |   |  | Pass | 5637000              |                      |  |  |
|     |   |  |      | 01420172023          |                      |  |  |
|     |   |  | Pass | 5638000              |                      |  |  |
|     |   |  |      | 01420172028          |                      |  |  |
|     |   |  | Pass | 5639000              |                      |  |  |
|     |   |  |      | 01420172030          |                      |  |  |
|     |   |  | Pass | 5637000              |                      |  |  |
|     |   |  |      | 01420172030          |                      |  |  |
|     |   |  | Pass | 5638000              |                      |  |  |
|     |   |  | Pass | 075 X5551000         |                      |  |  |
| 95  | Main Account 3605 USSGL Restrictions    | TAS with Main Account 3605 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE    | USSGL ACCOUNT NUMBER |  |  |
|     |   |  |      | <>3605               | =131000              |  |  |

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| No | Name                                 | Description  | Rule | Attribute         | Combination          |  |  |
|----|--------------------------------------|--|------|-------------------|----------------------|--|--|
|    |                                      |  |      | <>3605            | <>131000             |  |  |
|    |                                      |  |      | <>3605            | =131900              |  |  |
|    |                                      |  |      | <>3605            | <>131900             |  |  |
|    |                                      |  |      | <>3605            | =298000              |  |  |
|    |                                      |  |      | <>3605            | <>298000             |  |  |
|    |                                      |  |      | <>3605            | =590000              |  |  |
|    |                                      |  |      | <>3605            | <>590000             |  |  |
|    |                                      |  |      | <>3605            | =590900              |  |  |
|    |                                      |  |      | <>3605            | <>590900             |  |  |
|    |                                      |  |      | <>3605            | =599100              |  |  |
|    |                                      |  |      | <>3605            | <>599100             |  |  |
|    |                                      |  |      | <>3605            | =599800              |  |  |
|    |                                      |  |      | <>3605            | <>599800             |  |  |
|    |                                      |  |      | =3605             | =131000              |  |  |
|    |                                      |  |      | =3605             | =131900              |  |  |
|    |                                      |  |      | =3605             | =298000              |  |  |
|    |                                      |  |      | =3605             | =590000              |  |  |
|    |                                      |  |      | =3605             | =590900              |  |  |
|    |                                      |  |      | =3605             | =599100              |  |  |
|    |                                      |  |      | =3605             | =599800              |  |  |
| 96 | Main Account 3602 USSGL Restrictions | TAS with Main Account 3602 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER |  |  |
|    |                                      |  |      | <>3602            | =111000              |  |  |
|    |                                      |  |      | <>3602            | <>111000             |  |  |
|    |                                      |  |      | <>3602            | =132500              |  |  |
|    |                                      |  |      | <>3602            | <>132500             |  |  |
|    |                                      |  |      | <>3602            | =132900              |  |  |
|    |                                      |  |      | <>3602            | <>132900             |  |  |
|    |                                      |  |      | <>3602            | =240000              |  |  |
|    |                                      |  |      | <>3602            | <>240000             |  |  |
|    |                                      |  |      | <>3602            | =298000              |  |  |
|    |                                      |  |      | <>3602            | <>298000             |  |  |
|    |                                      |  |      | <>3602            | =582000              |  |  |
|    |                                      |  |      | <>3602            | <>582000             |  |  |
|    |                                      |  |      | <>3602            | =583000              |  |  |
|    |                                      |  |      | <>3602            | <>583000             |  |  |
|    |                                      |  |      | <>3602            | =590000              |  |  |
|    |                                      |  |      | <>3602            | <>590000             |  |  |
|    |                                      |  |      | <>3602            | =599000              |  |  |
|    |                                      |  |      | <>3602            | <>599000             |  |  |
|    |                                      |  |      | <>3602            | =599100              |  |  |
|    |                                      |  |      | <>3602            | <>599100             |  |  |
|    |                                      |  |      | <>3602            | =599800              |  |  |
|    |                                      |  |      | <>3602            | <>599800             |  |  |
|    |                                      |  |      | =3602             | =111000              |  |  |
|    |                                      |  |      | =3602             | =132500              |  |  |
|    |                                      |  |      | =3602             | =132900              |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name                                 | Description  | Rule   | Attribute         | Combination          |  |  |
|----|--------------------------------------|--|--------|-------------------|----------------------|--|--|
|    |                                      |  | =3602  | =240000           |                      |  |  |
|    |                                      |  | =3602  | =298000           |                      |  |  |
|    |                                      |  | =3602  | =582000           |                      |  |  |
|    |                                      |  | =3602  | =583000           |                      |  |  |
|    |                                      |  | =3602  | =590000           |                      |  |  |
|    |                                      |  | =3602  | =599000           |                      |  |  |
|    |                                      |  | =3602  | =599100           |                      |  |  |
|    |                                      |  | =3602  | =599800           |                      |  |  |
| 97 | Main Account 3606 USSGL Restrictions | TAS with Main Account 3606 are only permitted to report specific USSGL accounts. | Pass   | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER |  |  |
|    |                                      |  | <>3606 | =111000           |                      |  |  |
|    |                                      |  | <>3606 | <>111000          |                      |  |  |
|    |                                      |  | <>3606 | =136000           |                      |  |  |
|    |                                      |  | <>3606 | <>136000          |                      |  |  |
|    |                                      |  | <>3606 | =136700           |                      |  |  |
|    |                                      |  | <>3606 | <>136700          |                      |  |  |
|    |                                      |  | <>3606 | =240000           |                      |  |  |
|    |                                      |  | <>3606 | <>240000          |                      |  |  |
|    |                                      |  | <>3606 | =298000           |                      |  |  |
|    |                                      |  | <>3606 | <>298000          |                      |  |  |
|    |                                      |  | <>3606 | =532000           |                      |  |  |
|    |                                      |  | <>3606 | <>532000          |                      |  |  |
|    |                                      |  | <>3606 | =532400           |                      |  |  |
|    |                                      |  | <>3606 | <>532400          |                      |  |  |
|    |                                      |  | <>3606 | =599000           |                      |  |  |
|    |                                      |  | <>3606 | <>599000          |                      |  |  |
|    |                                      |  | <>3606 | =599100           |                      |  |  |
|    |                                      |  | <>3606 | <>599100          |                      |  |  |
|    |                                      |  | <>3606 | =599800           |                      |  |  |
|    |                                      |  | <>3606 | <>599800          |                      |  |  |
|    |                                      |  | =3606  | =111000           |                      |  |  |
|    |                                      |  | =3606  | =136000           |                      |  |  |
|    |                                      |  | =3606  | =136700           |                      |  |  |
|    |                                      |  | =3606  | =240000           |                      |  |  |
|    |                                      |  | =3606  | =298000           |                      |  |  |
|    |                                      |  | =3606  | =532000           |                      |  |  |
|    |                                      |  | =3606  | =532400           |                      |  |  |
|    |                                      |  | =3606  | =599000           |                      |  |  |
|    |                                      |  | =3606  | =599100           |                      |  |  |
|    |                                      |  | =3606  | =599800           |                      |  |  |
| 98 | Main Account 3604 USSGL Restrictions | TAS with Main Account 3604 are only permitted to report specific USSGL accounts. | Pass   | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER |  |  |
|    |                                      |  | <>3604 | =132500           |                      |  |  |
|    |                                      |  | <>3604 | <>132500          |                      |  |  |
|    |                                      |  | <>3604 | =132900           |                      |  |  |
|    |                                      |  | <>3604 | <>132900          |                      |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule   | Attribute | Combination |  |  |
|----|------|-------------|--------|-----------|-------------|--|--|
|    |      |             | <>3604 | =134300   |             |  |  |
|    |      |             | <>3604 | <>134300  |             |  |  |
|    |      |             | <>3604 | =134800   |             |  |  |
|    |      |             | <>3604 | <>134800  |             |  |  |
|    |      |             | <>3604 | =136300   |             |  |  |
|    |      |             | <>3604 | <>136300  |             |  |  |
|    |      |             | <>3604 | =136800   |             |  |  |
|    |      |             | <>3604 | <>136800  |             |  |  |
|    |      |             | <>3604 | =211000   |             |  |  |
|    |      |             | <>3604 | <>211000  |             |  |  |
|    |      |             | <>3604 | =298000   |             |  |  |
|    |      |             | <>3604 | <>298000  |             |  |  |
|    |      |             | <>3604 | =580400   |             |  |  |
|    |      |             | <>3604 | <>580400  |             |  |  |
|    |      |             | <>3604 | =531000   |             |  |  |
|    |      |             | <>3604 | <>531000  |             |  |  |
|    |      |             | <>3604 | =531900   |             |  |  |
|    |      |             | <>3604 | <>531900  |             |  |  |
|    |      |             | <>3604 | =532000   |             |  |  |
|    |      |             | <>3604 | <>532000  |             |  |  |
|    |      |             | <>3604 | =532400   |             |  |  |
|    |      |             | <>3604 | <>532400  |             |  |  |
|    |      |             | <>3604 | =582400   |             |  |  |
|    |      |             | <>3604 | <>582400  |             |  |  |
|    |      |             | <>3604 | =583400   |             |  |  |
|    |      |             | <>3604 | <>583400  |             |  |  |
|    |      |             | <>3604 | =589400   |             |  |  |
|    |      |             | <>3604 | <>589400  |             |  |  |
|    |      |             | <>3604 | =599100   |             |  |  |
|    |      |             | <>3604 | <>599100  |             |  |  |
|    |      |             | <>3604 | =599800   |             |  |  |
|    |      |             | <>3604 | <>599800  |             |  |  |
|    |      |             | <>3604 | =633000   |             |  |  |
|    |      |             | <>3604 | <>633000  |             |  |  |
|    |      |             | <>3604 | =137400   |             |  |  |
|    |      |             | <>3604 | <>137400  |             |  |  |
|    |      |             | <>3604 | =137900   |             |  |  |
|    |      |             | <>3604 | <>137900  |             |  |  |
|    |      |             | =3604  | =132500   |             |  |  |
|    |      |             | =3604  | =132900   |             |  |  |
|    |      |             | =3604  | =134300   |             |  |  |
|    |      |             | =3604  | =134800   |             |  |  |
|    |      |             | =3604  | =136300   |             |  |  |
|    |      |             | =3604  | =136800   |             |  |  |
|    |      |             | =3604  | =211000   |             |  |  |
|    |      |             | =3604  | =298000   |             |  |  |
|    |      |             | =3604  | =580400   |             |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Detail

| No  | Name                                    | Description   | Rule | Attribute            | Combination                 |  |  |
|-----|---|---|------|----------------------|-----------------------------|--|--|
|     |   |   |      | =3604                | =531000                     |  |  |
|     |   |   |      | =3604                | =531900                     |  |  |
|     |   |   |      | =3604                | =532000                     |  |  |
|     |   |   |      | =3604                | =532400                     |  |  |
|     |   |   |      | =3604                | =582400                     |  |  |
|     |   |   |      | =3604                | =583400                     |  |  |
|     |   |   |      | =3604                | =589400                     |  |  |
|     |   |   |      | =3604                | =599100                     |  |  |
|     |   |   |      | =3604                | =599800                     |  |  |
|     |   |   |      | =3604                | =633000                     |  |  |
|     |   |   |      | =3604                | =137400                     |  |  |
|     |   |   |      | =3604                | =137900                     |  |  |
|     |   |   |      |                      |                             |  |  |
| 99  | USSGL Reimbursable Flag "R" Restriction | The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | REIMBURSABLE FLAG INDICATOR |  |  |
|     |   |   |      | =418000              | =R                          |  |  |
|     |   |   |      | =419000              | =R                          |  |  |
|     |   |   |      | =419100              | =R                          |  |  |
|     |   |   |      | =426100              | =R                          |  |  |
|     |   |   |      | =426200              | =R                          |  |  |
|     |   |   |      | =426300              | =R                          |  |  |
|     |   |   |      | =426500              | =R                          |  |  |
|     |   |   |      | =428700              | =R                          |  |  |
|     |   |   |      | =438400              | =R                          |  |  |
|     |   |   |      | =439300              | =R                          |  |  |
|     |   |   |      | =439800              | =R                          |  |  |
|     |   |   |      |                      |                             |  |  |
|     |   |   |      |                      |                             |  |  |
| 99E | USSGL Reimbursable Flag "R" Restriction | The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS. |      | USSGL ACCOUNT NUMBER | CONCATENATED TAS            |  |  |
|     |   |   | Pass | 418000               | 086 X4240000                |  |  |
|     |   |   | Pass | 419000               | 013 X1006000                |  |  |
|     |   |   | Pass | 419000               | 013 X1008000                |  |  |
|     |   |   | Pass | 419000               | 019 X0113000                |  |  |
|     |   |   | Pass | 419000               | 019 X0535000                |  |  |
|     |   |   | Pass | 419000               | 019 X5713000                |  |  |
|     |   |   | Pass | 419000               | 024 X4571024                |  |  |
|     |   |   | Pass | 419000               | 036 X4537000                |  |  |
|     |   |   | Pass | 419000               | 073 X0100000                |  |  |
|     |   |   | Pass | 419000               | 075 X0350000                |  |  |
|     |   |   | Pass | 419000               | 075 X0353000                |  |  |
|     |   |   | Pass | 419000               | 086 X4240000                |  |  |
|     |   |   | Pass | 419000               | 097 X4932000                |  |  |
|     |   |   |      |                      | 01120152016                 |  |  |
|     |   |   | Pass | 419100               | 1032000                     |  |  |
|     |   |   |      |                      | 01120152020                 |  |  |
|     |   |   | Pass | 419100               | 1032000                     |  |  |
|     |   |   |      |                      | 01120162017                 |  |  |
|     |   |   | Pass | 419100               | 1032000                     |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule        | Attribute                 | Combination |  |  |
|----|------|-------------|-------------|---------------------------|-------------|--|--|
|    |      |             | Pass 419100 | 01120162021<br>1032000    |             |  |  |
|    |      |             | Pass 419100 | 01901120162017<br>1032000 |             |  |  |
|    |      |             | Pass 419100 | 01901120162021<br>1032000 |             |  |  |
|    |      |             | Pass 426100 | 086 X4240000              |             |  |  |
|    |      |             | Pass 426200 | 086 X4240000              |             |  |  |
|    |      |             | Pass 426300 | 086 X4240000              |             |  |  |
|    |      |             | Pass 426500 | 086 X4240000              |             |  |  |
|    |      |             | Pass 428700 | 036 X4539000              |             |  |  |
|    |      |             | Pass 428700 | 096 X4902000              |             |  |  |
|    |      |             | Pass 438400 | 012 X0113000              |             |  |  |
|    |      |             | Pass 438400 | 012 X3700000              |             |  |  |
|    |      |             | Pass 438400 | 012 X4050000              |             |  |  |
|    |      |             | Pass 438400 | 012 X4609000              |             |  |  |
|    |      |             | Pass 438400 | 013 X1006000              |             |  |  |
|    |      |             | Pass 438400 | 01320122027<br>4421000    |             |  |  |
|    |      |             | Pass 438400 | 014 X1109000              |             |  |  |
|    |      |             | Pass 438400 | 014 X4053000              |             |  |  |
|    |      |             | Pass 438400 | 014 X4079000              |             |  |  |
|    |      |             | Pass 438400 | 014 X4081000              |             |  |  |
|    |      |             | Pass 438400 | 016 X4204000              |             |  |  |
|    |      |             | Pass 438400 | 045 X4019000              |             |  |  |
|    |      |             | Pass 438400 | 068 X4310000              |             |  |  |
|    |      |             | Pass 438400 | 068 X4365000              |             |  |  |
|    |      |             | Pass 438400 | 069 X8106000              |             |  |  |
|    |      |             | Pass 438400 | 069 X8107000              |             |  |  |
|    |      |             | Pass 438400 | 075 X0353000              |             |  |  |
|    |      |             | Pass 438400 | 075 X0511000              |             |  |  |
|    |      |             | Pass 438400 | 075 X0600000              |             |  |  |
|    |      |             | Pass 438400 | 075 X1553000              |             |  |  |
|    |      |             | Pass 438400 | 075 X4309000              |             |  |  |
|    |      |             | Pass 438400 | 07520132018<br>0511000    |             |  |  |
|    |      |             | Pass 438400 | 07520142019<br>0511000    |             |  |  |
|    |      |             | Pass 438400 | 07520152020<br>0511000    |             |  |  |
|    |      |             | Pass 438400 | 07520162016<br>0511000    |             |  |  |
|    |      |             | Pass 438400 | 07520162021<br>0511000    |             |  |  |
|    |      |             | Pass 438400 | 07520172017<br>0511000    |             |  |  |
|    |      |             | Pass 438400 | 07520172022<br>0511000    |             |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Detail

| No   | Name  | Description  | Rule |                        | Attribute              | Combination |  |  |
|------|---|--|------|------------------------|------------------------|-------------|--|--|
|      |   |  | Pass | 438400                 | 07520182018<br>0511000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520182019<br>0350000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520182022<br>0511000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520192020<br>0350000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520202021<br>0350000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520212022<br>0350000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520222023<br>0128000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520222023<br>0350000 |             |  |  |
|      |   |  | Pass | 438400                 | 07520242025<br>0350000 |             |  |  |
|      |   |  | Pass | 438400                 | 088 X8436000           |             |  |  |
|      |   |  | Pass | 438400                 | 096 X4902000           |             |  |  |
|      |   |  | Pass | 438400                 | 097 X4555000           |             |  |  |
|      |   |  | Pass | 438400                 | 352 X4136000           |             |  |  |
|      |   |  | Pass | 439800                 | 013 X1006000           |             |  |  |
|      |   |  | Pass | 439800                 | 047 X4542001           |             |  |  |
|      |   |  | Pass | 439800                 | 075 X0600000           |             |  |  |
| 100  | Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS | Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER   | TAS STATUS             |             |  |  |
|      |   |  |      | =415100                | =E                     |             |  |  |
|      |   |  |      | =415700                | =E                     |             |  |  |
| 100E | Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS | Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS. |      | CONCATENATED TAS       |                        |             |  |  |
|      |   |  | Pass | 01320122022<br>8233000 |                        |             |  |  |
| 101  | Main Account 3608 USSGL Restrictions                              | TAS with Main Account 3608 are only permitted to report specific USSGL accounts.         | Pass | MAIN ACCOUNT CODE      | USSGL ACCOUNT NUMBER   |             |  |  |
|      |   |  |      | <>3608                 | =111000                |             |  |  |
|      |   |  |      | <>3608                 | <>111000               |             |  |  |
|      |   |  |      | <>3608                 | =132500                |             |  |  |
|      |   |  |      | <>3608                 | <>132500               |             |  |  |
|      |   |  |      | <>3608                 | =132900                |             |  |  |
|      |   |  |      | <>3608                 | <>132900               |             |  |  |
|      |   |  |      | <>3608                 | =240000                |             |  |  |
|      |   |  |      | <>3608                 | <>240000               |             |  |  |
|      |   |  |      | <>3608                 | =298000                |             |  |  |
|      |   |  |      | <>3608                 | <>298000               |             |  |  |
|      |   |  |      | <>3608                 | =580600                |             |  |  |
|      |   |  |      | <>3608                 | <>580600               |             |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No  | Name                                 | Description  | Rule |                   | Attribute            | Combination |  |  |
|-----|--------------------------------------|--|------|-------------------|----------------------|-------------|--|--|
|     |                                      |  |      | <>3608            | =582600              |             |  |  |
|     |                                      |  |      | <>3608            | <>582600             |             |  |  |
|     |                                      |  |      | <>3608            | =583600              |             |  |  |
|     |                                      |  |      | <>3608            | <>583600             |             |  |  |
|     |                                      |  |      | <>3608            | =599000              |             |  |  |
|     |                                      |  |      | <>3608            | <>599000             |             |  |  |
|     |                                      |  |      | <>3608            | =599100              |             |  |  |
|     |                                      |  |      | <>3608            | <>599100             |             |  |  |
|     |                                      |  |      | <>3608            | =599800              |             |  |  |
|     |                                      |  |      | <>3608            | <>599800             |             |  |  |
|     |                                      |  |      | =3608             | =111000              |             |  |  |
|     |                                      |  |      | =3608             | =132500              |             |  |  |
|     |                                      |  |      | =3608             | =132900              |             |  |  |
|     |                                      |  |      | =3608             | =240000              |             |  |  |
|     |                                      |  |      | =3608             | =298000              |             |  |  |
|     |                                      |  |      | =3608             | =580600              |             |  |  |
|     |                                      |  |      | =3608             | =582600              |             |  |  |
|     |                                      |  |      | =3608             | =583600              |             |  |  |
|     |                                      |  |      | =3608             | =599000              |             |  |  |
|     |                                      |  |      | =3608             | =599100              |             |  |  |
|     |                                      |  |      | =3608             | =599800              |             |  |  |
| 102 | Main Account 3609 USSGL Restrictions | TAS with Main Account 3609 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER |             |  |  |
|     |                                      |  |      | <>3609            | =136000              |             |  |  |
|     |                                      |  |      | <>3609            | <>136000             |             |  |  |
|     |                                      |  |      | <>3609            | =136700              |             |  |  |
|     |                                      |  |      | <>3609            | <>136700             |             |  |  |
|     |                                      |  |      | <>3609            | =298000              |             |  |  |
|     |                                      |  |      | <>3609            | <>298000             |             |  |  |
|     |                                      |  |      | <>3609            | =532000              |             |  |  |
|     |                                      |  |      | <>3609            | <>532000             |             |  |  |
|     |                                      |  |      | <>3609            | =532400              |             |  |  |
|     |                                      |  |      | <>3609            | <>532400             |             |  |  |
|     |                                      |  |      | <>3609            | =599100              |             |  |  |
|     |                                      |  |      | <>3609            | <>599100             |             |  |  |
|     |                                      |  |      | <>3609            | =599800              |             |  |  |
|     |                                      |  |      | <>3609            | <>599800             |             |  |  |
|     |                                      |  |      | =3609             | =136000              |             |  |  |
|     |                                      |  |      | =3609             | =136700              |             |  |  |
|     |                                      |  |      | =3609             | =298000              |             |  |  |
|     |                                      |  |      | =3609             | =532000              |             |  |  |
|     |                                      |  |      | =3609             | =532400              |             |  |  |
|     |                                      |  |      | =3609             | =599100              |             |  |  |
|     |                                      |  |      | =3609             | =599800              |             |  |  |
| 103 | Main Account 3610 USSGL Restrictions | TAS with Main Account 3610 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER |             |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Detail

| No   | Name   | Description   | Rule |                              | Attribute                   | Combination                |                              |           |
|------|--|---|------|------------------------------|-----------------------------|----------------------------|------------------------------|-----------|
|      |  |   |      |                              | <>3610                      | =136000                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>136000                   |                              |           |
|      |  |   |      |                              | <>3610                      | =136700                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>136700                   |                              |           |
|      |  |   |      |                              | <>3610                      | =298000                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>298000                   |                              |           |
|      |  |   |      |                              | <>3610                      | =532000                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>532000                   |                              |           |
|      |  |   |      |                              | <>3610                      | =532400                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>532400                   |                              |           |
|      |  |   |      |                              | <>3610                      | =599100                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>599100                   |                              |           |
|      |  |   |      |                              | <>3610                      | =599800                    |                              |           |
|      |  |   |      |                              | <>3610                      | <>599800                   |                              |           |
|      |  |   |      |                              | =3610                       | =136000                    |                              |           |
|      |  |   |      |                              | =3610                       | =136700                    |                              |           |
|      |  |   |      |                              | =3610                       | =298000                    |                              |           |
|      |  |   |      |                              | =3610                       | =532000                    |                              |           |
|      |  |   |      |                              | =3610                       | =532400                    |                              |           |
|      |  |   |      |                              | =3610                       | =599100                    |                              |           |
|      |  |   |      |                              | =3610                       | =599800                    |                              |           |
| 104  | Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"   | Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER         | REIMBURSABLE FLAG INDICATOR | FINANCING ACCOUNT CODE     |                              |           |
|      |  |   |      |                              | =425100                     | =R                         | =G                           |           |
| 104E | Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"   | Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS. |      | CONCATENATED TAS             |                             |                            |                              |           |
|      |  |   | Pass | 086                          | X4240000                    |                            |                              |           |
| 107  | USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS | Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.          | Fail | USSGL ACCOUNT NUMBER         | DEBIT CREDIT INDICATOR      | PRIOR YEAR ADJUSTMENT CODE | DISASTER EMERGENCY FUND CODE | FUND TYPE |
|      |  |   |      |                              | =411900                     | =C                         | =X                           | =E        |
| 107E | USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS | Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.          |      | CONCATENATED TAS             |                             |                            |                              |           |
|      |  |   | Pass | 096                          | X3123000                    |                            |                              |           |
| 108  | Reimbursable Flag Restriction for DEFC Values  | Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".   | Fail | REIMBURSABLE FLAG INDICATOR  |                             |                            |                              |           |
|      |  |   |      |                              | =R                          |                            |                              |           |
| 108E | Reimbursable Flag Restriction for DEFC Values  | Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".   |      | DISASTER EMERGENCY FUND CODE |                             |                            |                              |           |
|      |  |   | Pass | Q                            |                             |                            |                              |           |
|      |  |   | Pass | QQQ                          |                             |                            |                              |           |

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| No   | Name  | Description  | Rule | Attribute              | Combination                 |                      |               |
|------|---|--|------|------------------------|-----------------------------|----------------------|---------------|
| 110  | FBWT restriction on specific suspense accounts  | SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period             | Fail | AVAILABILITY TYPE CODE | MAIN ACCOUNT CODE           | USSGL ACCOUNT NUMBER | DOLLAR AMOUNT |
|      |   |  |      | =F                     | =3500                       | =101000              | <>0           |
|      |   |  |      | =F                     | =3502                       | =101000              | <>0           |
| 111  | Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D" | Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families. | Fail | USSGL ACCOUNT NUMBER   | REIMBURSABLE FLAG INDICATOR | FUND TYPE            |               |
|      |   |  |      | =422500                | =D                          | =ES                  |               |
|      |   |  |      | =422500                | =D                          | =ET                  |               |
|      |   |  |      | =425500                | =D                          | =ES                  |               |
|      |   |  |      | =425500                | =D                          | =ET                  |               |
|      |   |  |      | =426600                | =D                          | =ES                  |               |
|      |   |  |      | =426600                | =D                          | =ET                  |               |
| 111E | Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D" | Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families. |      | USSGL ACCOUNT NUMBER   | Fund Family                 |                      |               |
|      |   |  | Pass | 422500                 | 0288704                     |                      |               |
|      |   |  | Pass | 422500                 | 0608018                     |                      |               |
|      |   |  | Pass | 422500                 | 0608237                     |                      |               |
|      |   |  | Pass | 422500                 | 0695172                     |                      |               |
|      |   |  | Pass | 422500                 | 0758308                     |                      |               |
|      |   |  | Pass | 425500                 | 0288704                     |                      |               |
|      |   |  | Pass | 425500                 | 0608018                     |                      |               |
|      |   |  | Pass | 425500                 | 0608051                     |                      |               |
|      |   |  | Pass | 425500                 | 0608237                     |                      |               |
|      |   |  | Pass | 425500                 | 0695172                     |                      |               |
|      |   |  | Pass | 426600                 | 0705088                     |                      |               |
|      |   |  | Pass | 426600                 | 0895068                     |                      |               |
|      |   |  | Pass | 426600                 | 0895178                     |                      |               |
|      |   |  | Pass | 427700                 | 0288704                     |                      |               |
|      |   |  | Pass | 427700                 | 0475250                     |                      |               |
|      |   |  | Pass | 427700                 | 0608010                     |                      |               |
|      |   |  | Pass | 427700                 | 0608011                     |                      |               |
|      |   |  | Pass | 427700                 | 0608051                     |                      |               |
|      |   |  | Pass | 427700                 | 0688145                     |                      |               |
|      |   |  | Pass | 427700                 | 0688153                     |                      |               |
|      |   |  | Pass | 427700                 | 0695172                     |                      |               |
| 112  | Main Account 3611 USSGL Restrictions  | TAS with Main Account 3611 are only permitted to report specific USSGL accounts.   | Pass | MAIN ACCOUNT CODE      | USSGL ACCOUNT NUMBER        |                      |               |
|      |   |  |      | <>3611                 | =131000                     |                      |               |
|      |   |  |      | <>3611                 | <>131000                    |                      |               |
|      |   |  |      | <>3611                 | =131900                     |                      |               |
|      |   |  |      | <>3611                 | <>131900                    |                      |               |
|      |   |  |      | <>3611                 | =298000                     |                      |               |
|      |   |  |      | <>3611                 | <>298000                    |                      |               |

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| No  | Name                                 | Description  | Rule | Attribute         | Combination          |  |  |
|-----|--------------------------------------|--|------|-------------------|----------------------|--|--|
|     |                                      |  |      | <>3611            | =331000              |  |  |
|     |                                      |  |      | <>3611            | <>331000             |  |  |
|     |                                      |  |      | <>3611            | =590000              |  |  |
|     |                                      |  |      | <>3611            | <>590000             |  |  |
|     |                                      |  |      | <>3611            | =590900              |  |  |
|     |                                      |  |      | <>3611            | <>590900             |  |  |
|     |                                      |  |      | <>3611            | =599000              |  |  |
|     |                                      |  |      | <>3611            | <>599000             |  |  |
|     |                                      |  |      | <>3611            | =599100              |  |  |
|     |                                      |  |      | <>3611            | <>599100             |  |  |
|     |                                      |  |      | <>3611            | =599800              |  |  |
|     |                                      |  |      | <>3611            | <>599800             |  |  |
|     |                                      |  |      | =3611             | =131000              |  |  |
|     |                                      |  |      | =3611             | =131900              |  |  |
|     |                                      |  |      | =3611             | =298000              |  |  |
|     |                                      |  |      | =3611             | =331000              |  |  |
|     |                                      |  |      | =3611             | =590000              |  |  |
|     |                                      |  |      | =3611             | =590900              |  |  |
|     |                                      |  |      | =3611             | =599000              |  |  |
|     |                                      |  |      | =3611             | =599100              |  |  |
|     |                                      |  |      | =3611             | =599800              |  |  |
| 113 | Main Account 3612 USSGL Restrictions | TAS with Main Account 3612 are only permitted to report specific USSGL accounts. | Pass | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER |  |  |
|     |                                      |  |      | <>3612            | =131000              |  |  |
|     |                                      |  |      | <>3612            | <>131000             |  |  |
|     |                                      |  |      | <>3612            | =131900              |  |  |
|     |                                      |  |      | <>3612            | <>131900             |  |  |
|     |                                      |  |      | <>3612            | =298000              |  |  |
|     |                                      |  |      | <>3612            | <>298000             |  |  |
|     |                                      |  |      | <>3612            | =331000              |  |  |
|     |                                      |  |      | <>3612            | <>331000             |  |  |
|     |                                      |  |      | <>3612            | =590000              |  |  |
|     |                                      |  |      | <>3612            | <>590000             |  |  |
|     |                                      |  |      | <>3612            | =590900              |  |  |
|     |                                      |  |      | <>3612            | <>590900             |  |  |
|     |                                      |  |      | <>3612            | =599000              |  |  |
|     |                                      |  |      | <>3612            | <>599000             |  |  |
|     |                                      |  |      | <>3612            | =599100              |  |  |
|     |                                      |  |      | <>3612            | <>599100             |  |  |
|     |                                      |  |      | <>3612            | =599800              |  |  |
|     |                                      |  |      | <>3612            | <>599800             |  |  |
|     |                                      |  |      | =3612             | =131000              |  |  |
|     |                                      |  |      | =3612             | =131900              |  |  |
|     |                                      |  |      | =3612             | =298000              |  |  |
|     |                                      |  |      | =3612             | =331000              |  |  |
|     |                                      |  |      | =3612             | =590000              |  |  |
|     |                                      |  |      | =3612             | =590900              |  |  |

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| No   | Name  | Description   | Rule | Attribute            | Combination             |  |  |
|------|---|---|------|----------------------|-------------------------|--|--|
|      |   |   |      | =3612                | =599000                 |  |  |
|      |   |   |      | =3612                | =599100                 |  |  |
|      |   |   |      | =3612                | =599800                 |  |  |
| 114  | Prohibited Use of USSGL Account 411910 on No-Year TAS         | "No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |  |  |
|      |   |   |      | =411910              | =X                      |  |  |
| 115  | USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS | Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers       | Fail | USSGL ACCOUNT NUMBER |                         |  |  |
|      |   |   |      | =411912              |                         |  |  |
|      |   |   |      | =412050              |                         |  |  |
|      |   |   |      | =421512              |                         |  |  |
|      |   |   |      | =425512              |                         |  |  |
|      |   |   |      | =439412              |                         |  |  |
|      |   |   |      | =439432              |                         |  |  |
| 115E | USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS | Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers       |      | USSGL ACCOUNT NUMBER | CONCATENATED TAS        |  |  |
|      |   |   | Pass | 411912               | 096 X3112000            |  |  |
|      |   |   | Pass | 411912               | 096 X3122000            |  |  |
|      |   |   | Pass | 411912               | 096 X3123000            |  |  |
|      |   |   | Pass | 412050               | 096 X3112000            |  |  |
|      |   |   | Pass | 412050               | 096 X3122000            |  |  |
|      |   |   | Pass | 412050               | 096 X3123000            |  |  |
|      |   |   | Pass | 421512               | 096 X3112000            |  |  |
|      |   |   | Pass | 421512               | 096 X3122000            |  |  |
|      |   |   | Pass | 421512               | 096 X3123000            |  |  |
|      |   |   | Pass | 425512               | 096 X3112000            |  |  |
|      |   |   | Pass | 425512               | 096 X3122000            |  |  |
|      |   |   | Pass | 425512               | 096 X3123000            |  |  |
|      |   |   | Pass | 439412               | 096 X8861000            |  |  |
|      |   |   | Pass | 439412               | 096 X8863000            |  |  |
|      |   |   | Pass | 439432               | 096 X8861000            |  |  |
|      |   |   | Pass | 439432               | 096 X8863000            |  |  |
| 116  | USSGL accounts Restricted to Department of Transportation     | Some USSGL accounts are for Department of Transportation use only.                            | Fail | USSGL ACCOUNT NUMBER |                         |  |  |
|      |   |   |      | =413415              |                         |  |  |
|      |   |   |      | =439504              |                         |  |  |
| 116E | USSGL accounts Restricted to Department of Transportation     | Some USSGL accounts are for Department of Transportation use only.                            |      | AGENCY IDENTIFIER    |                         |  |  |
|      |   |   | Pass | 069                  |                         |  |  |
| 117  | USSGL accounts Restricted to U.S. Department of Agriculture   | Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.    | Fail | USSGL ACCOUNT NUMBER |                         |  |  |
|      |   |   |      | =417400              |                         |  |  |
| 117E | USSGL accounts Restricted to U.S. Department of Agriculture   | Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.    |      | Fund Family          |                         |  |  |

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| No   | Name  | Description   | Rule |                      | Attribute | Combination |  |  |
|------|---|---|------|----------------------|-----------|-------------|--|--|
|      |   |   | Pass | 0120115              |           |             |  |  |
|      |   |   | Pass | 0120123              |           |             |  |  |
|      |   |   | Pass | 0120215              |           |             |  |  |
|      |   |   | Pass | 0120403              |           |             |  |  |
|      |   |   | Pass | 0120502              |           |             |  |  |
|      |   |   | Pass | 0120600              |           |             |  |  |
|      |   |   | Pass | 0120601              |           |             |  |  |
|      |   |   | Pass | 0121000              |           |             |  |  |
|      |   |   | Pass | 0121003              |           |             |  |  |
|      |   |   | Pass | 0121004              |           |             |  |  |
|      |   |   | Pass | 0121072              |           |             |  |  |
|      |   |   | Pass | 0121124              |           |             |  |  |
|      |   |   | Pass | 0121400              |           |             |  |  |
|      |   |   | Pass | 0121500              |           |             |  |  |
|      |   |   | Pass | 0121502              |           |             |  |  |
|      |   |   | Pass | 0121600              |           |             |  |  |
|      |   |   | Pass | 0121701              |           |             |  |  |
|      |   |   | Pass | 0121801              |           |             |  |  |
|      |   |   | Pass | 0121900              |           |             |  |  |
|      |   |   | Pass | 0121908              |           |             |  |  |
|      |   |   | Pass | 0121955              |           |             |  |  |
|      |   |   | Pass | 0122073              |           |             |  |  |
|      |   |   | Pass | 0122500              |           |             |  |  |
|      |   |   | Pass | 0122501              |           |             |  |  |
|      |   |   | Pass | 0122707              |           |             |  |  |
|      |   |   | Pass | 0122900              |           |             |  |  |
|      |   |   | Pass | 0123105              |           |             |  |  |
|      |   |   | Pass | 0123106              |           |             |  |  |
|      |   |   | Pass | 0123304              |           |             |  |  |
|      |   |   | Pass | 0123507              |           |             |  |  |
|      |   |   | Pass | 0123508              |           |             |  |  |
|      |   |   | Pass | 0123539              |           |             |  |  |
|      |   |   | Pass | 0123674              |           |             |  |  |
|      |   |   | Pass | 0123700              |           |             |  |  |
|      |   |   | Pass | 0124085              |           |             |  |  |
|      |   |   | Pass | 0124336              |           |             |  |  |
|      |   |   | Pass | 0125635              |           |             |  |  |
|      |   |   | Pass | 0125636              |           |             |  |  |
| 118  | Restricted Use of USSGL Accounts 113500, 113510, and 123500 | The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER |           |             |  |  |
|      |   |   |      | =113500              |           |             |  |  |
|      |   |   |      | =113510              |           |             |  |  |
|      |   |   |      | =123500              |           |             |  |  |
| 118E | Restricted Use of USSGL Accounts 113500, 113510, and 123500 | The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS. |      | CONCATENATED TAS     |           |             |  |  |
|      |   |   | Pass | 017 X6950000         |           |             |  |  |

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| No   | Name  | Description   | Rule | Attribute            | Combination      |  |  |
|------|---|---|------|----------------------|------------------|--|--|
|      |   |   | Pass | 021 X6951000         |                  |  |  |
|      |   |   | Pass | 057 X6952000         |                  |  |  |
|      |   |   | Pass | 086 X6501001         |                  |  |  |
|      |   |   | Pass | 096 X6954000         |                  |  |  |
|      |   |   | Pass | 097 X6953000         |                  |  |  |
| 119  | Restricted Use of USSGL Accounts 416512, 416612, 416712, 422512, and 439440 | The use of USSGL accounts 416512, 416612, 416712, 422512, and 439440 is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER |                  |  |  |
|      |   |   |      | =416512              |                  |  |  |
|      |   |   |      | =416612              |                  |  |  |
|      |   |   |      | =416712              |                  |  |  |
|      |   |   |      | =422512              |                  |  |  |
|      |   |   |      | =439440              |                  |  |  |
| 119E | Restricted Use of USSGL Accounts 416512, 416612, 416712, 422512, and 439440 | The use of USSGL accounts 416512, 416612, 416712, 422512, and 439440 is restricted to specific TAS. |      | USSGL ACCOUNT NUMBER | CONCATENATED TAS |  |  |
|      |   |   | Pass | 416512               | 014 X5715000     |  |  |
|      |   |   |      |                      | 069014           |  |  |
|      |   |   | Pass | 416512               | X5715005         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416512               | X5715011         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416512               | X5715007         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416512               | X5715016         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416512               | X5715077         |  |  |
|      |   |   | Pass | 416612               | 014 X5715000     |  |  |
|      |   |   |      |                      | 069014           |  |  |
|      |   |   | Pass | 416612               | X5715005         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416612               | X5715011         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416612               | X5715007         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416612               | X5715016         |  |  |
|      |   |   |      |                      | 096096           |  |  |
|      |   |   | Pass | 416612               | X8861000         |  |  |
|      |   |   | Pass | 416612               | 096 X8861000     |  |  |
|      |   |   |      |                      | 096096           |  |  |
|      |   |   | Pass | 416612               | X8863000         |  |  |
|      |   |   | Pass | 416612               | 096 X8863000     |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416612               | X5715077         |  |  |
|      |   |   | Pass | 416712               | 014 X5715000     |  |  |
|      |   |   |      |                      | 069014           |  |  |
|      |   |   | Pass | 416712               | X5715005         |  |  |
|      |   |   |      |                      | 014014           |  |  |
|      |   |   | Pass | 416712               | X5715011         |  |  |

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| No   | Name   | Description   | Rule | Attribute               | Combination               |                               |  |
|------|--|---|------|-------------------------|---------------------------|-------------------------------|--|
|      |  |   | Pass | 416712                  | 014014<br>X5715007        |                               |  |
|      |  |   | Pass | 416712                  | 014014<br>X5715016        |                               |  |
|      |  |   | Pass | 416712                  | 014014<br>X5715077        |                               |  |
|      |  |   | Pass | 416712                  | 096096<br>X8861000        |                               |  |
|      |  |   | Pass | 416712                  | 096 X8861000              |                               |  |
|      |  |   | Pass | 416712                  | 096096<br>X8863000        |                               |  |
|      |  |   | Pass | 416712                  | 096 X8863000              |                               |  |
|      |  |   | Pass | 422512                  | 096 X3112000              |                               |  |
|      |  |   | Pass | 422512                  | 096 X3122000              |                               |  |
|      |  |   | Pass | 422512                  | 096 X3123000              |                               |  |
|      |  |   | Pass | 439440                  | 069 X8102000              |                               |  |
|      |  |   | Pass | 439440                  | 069 X8103000              |                               |  |
| 120  | Restricted Use of USSGL 422100 on Financing Accounts | Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.   | Fail | USSGL ACCOUNT<br>NUMBER | FINANCING<br>ACCOUNT CODE |                               |  |
|      |  |   |      | =422100                 | =G                        |                               |  |
| 120E | Restricted Use of USSGL 422100 on Financing Accounts | Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.   |      | CONCATENATED<br>TAS     |                           |                               |  |
|      |  |   | Pass | 086 X4240000            |                           |                               |  |
| 121  | Restricted Use of USSGL Accounts 421100 and 403500   | The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only.   | Fail | USSGL ACCOUNT<br>NUMBER |                           |                               |  |
|      |  |   |      | =403500                 |                           |                               |  |
|      |  |   |      | =421100                 |                           |                               |  |
| 121E | Restricted Use of USSGL Accounts 421100 and 403500   | The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only.   |      | Fund Family             |                           |                               |  |
|      |  |   | Pass | 0974930                 |                           |                               |  |
| 122  | Abnormal Balance Validation                          | Reporting abnormal balances for some USSGL accounts is restricted to TAS approved by OMB in the GTAS Override Request Exercise. For more information see the Abnormal Budgetary USSGL Account Balances Dashboard ( <a href="https://go.max.gov/abnormalbalances">https://go.max.gov/abnormalbalances</a> ). | Fail | USSGL ACCOUNT<br>NUMBER | DEBIT CREDIT<br>INDICATOR | PRIOR YEAR<br>ADJUSTMENT CODE |  |
|      |  |   |      | =411900                 | =C                        | =X                            |  |
|      |  |   |      | =412600                 | =C                        | =X                            |  |
|      |  |   |      | =413200                 | =D                        | =X                            |  |
|      |  |   |      | =414900                 | =C                        | =(BLANK)                      |  |
|      |  |   |      | =422100                 | =C                        | =X                            |  |
|      |  |   |      | =422200                 | =C                        | =X                            |  |
|      |  |   |      | =422500                 | =C                        | =X                            |  |
|      |  |   |      | =425100                 | =C                        | =X                            |  |
|      |  |   |      | =426600                 | =C                        | =X                            |  |

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| No   | Name   | Description  | Rule | Attribute            | Combination                 |          |  |
|------|--|--|------|----------------------|-----------------------------|----------|--|
|      |  |  |      | =438400              | =D                          | =X       |  |
|      |  |  |      | =439400              | =D                          | =X       |  |
|      |  |  |      | =439700              | =D                          | =X       |  |
|      |  |  |      | =445000              | =D                          | =X       |  |
|      |  |  |      | =451000              | =D                          | =(BLANK) |  |
|      |  |  |      | =461000              | =D                          | =(BLANK) |  |
|      |  |  |      | =462000              | =D                          | =X       |  |
|      |  |  |      | =465000              | =D                          | =X       |  |
| 124  | Limited Use of USSGL 426900 with Reimbursable Flag "D" | The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | REIMBURSABLE FLAG INDICATOR |          |  |
|      |  |  |      | =426900              | =D                          |          |  |
| 124E | Limited Use of USSGL 426900 with Reimbursable Flag "D" | The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS. |      | Fund Family          |                             |          |  |
|      |  |  | Pass | 0970130              |                             |          |  |
| 126  | Main Account 3613 USSGL Restrictions                   | TAS with Main Account 3613 are only permitted to report specific USSGL accounts.       | Pass | MAIN ACCOUNT CODE    | USSGL ACCOUNT NUMBER        |          |  |
|      |  |  |      | <>3613               | =101000                     |          |  |
|      |  |  |      | <>3613               | <>101000                    |          |  |
|      |  |  |      | <>3613               | =298000                     |          |  |
|      |  |  |      | <>3613               | <>298000                    |          |  |
|      |  |  |      | <>3613               | =590000                     |          |  |
|      |  |  |      | <>3613               | <>590000                    |          |  |
|      |  |  |      | <>3613               | =599000                     |          |  |
|      |  |  |      | <>3613               | <>599000                    |          |  |
|      |  |  |      | <>3613               | =599800                     |          |  |
|      |  |  |      | <>3613               | <>599800                    |          |  |
|      |  |  |      | =3613                | =101000                     |          |  |
|      |  |  |      | =3613                | =298000                     |          |  |
|      |  |  |      | =3613                | =590000                     |          |  |
|      |  |  |      | =3613                | =599000                     |          |  |
|      |  |  |      | =3613                | =599800                     |          |  |
| 127  | Main Account 3614 USSGL Restrictions                   | TAS with Main Account 3614 are only permitted to report specific USSGL accounts.       | Pass | MAIN ACCOUNT CODE    | USSGL ACCOUNT NUMBER        |          |  |
|      |  |  |      | <>3614               | =111000                     |          |  |
|      |  |  |      | <>3614               | <>111000                    |          |  |
|      |  |  |      | <>3614               | =132500                     |          |  |
|      |  |  |      | <>3614               | <>132500                    |          |  |
|      |  |  |      | <>3614               | =132900                     |          |  |
|      |  |  |      | <>3614               | <>132900                    |          |  |
|      |  |  |      | <>3614               | =240000                     |          |  |
|      |  |  |      | <>3614               | <>240000                    |          |  |
|      |  |  |      | <>3614               | =298000                     |          |  |
|      |  |  |      | <>3614               | <>298000                    |          |  |
|      |  |  |      | <>3614               | =580400                     |          |  |
|      |  |  |      | <>3614               |                             |          |  |

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| No   | Name   | Description  | Rule | Attribute            | Combination      |  |  |
|------|--|--|------|----------------------|------------------|--|--|
|      |  |  |      | <>3614               | <>580400         |  |  |
|      |  |  |      | <>3614               | =582400          |  |  |
|      |  |  |      | <>3614               | <>582400         |  |  |
|      |  |  |      | <>3614               | =583400          |  |  |
|      |  |  |      | <>3614               | <>583400         |  |  |
|      |  |  |      | <>3614               | =599000          |  |  |
|      |  |  |      | <>3614               | <>599000         |  |  |
|      |  |  |      | <>3614               | =599100          |  |  |
|      |  |  |      | <>3614               | <>599100         |  |  |
|      |  |  |      | <>3614               | =599800          |  |  |
|      |  |  |      | <>3614               | <>599800         |  |  |
|      |  |  |      | =3614                | =111000          |  |  |
|      |  |  |      | =3614                | =132500          |  |  |
|      |  |  |      | =3614                | =132900          |  |  |
|      |  |  |      | =3614                | =240000          |  |  |
|      |  |  |      | =3614                | =298000          |  |  |
|      |  |  |      | =3614                | =580400          |  |  |
|      |  |  |      | =3614                | =582400          |  |  |
|      |  |  |      | =3614                | =583400          |  |  |
|      |  |  |      | =3614                | =599000          |  |  |
|      |  |  |      | =3614                | =599100          |  |  |
|      |  |  |      | =3614                | =599800          |  |  |
| 129  | Restricted Use of USSGL Accounts 259100 and 259200 | The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.                                 | Fail | USSGL ACCOUNT NUMBER |                  |  |  |
|      |  |  |      | =259100              |                  |  |  |
|      |  |  |      | =259200              |                  |  |  |
| 129E | Restricted Use of USSGL Accounts 259100 and 259200 | The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.                                 |      | USSGL ACCOUNT NUMBER | CONCATENATED TAS |  |  |
|      |  |  | Pass | 259100               | 012 X5531000     |  |  |
|      |  |  | Pass | 259100               | 016 X8042000     |  |  |
|      |  |  | Pass | 259100               | 075 X8004000     |  |  |
|      |  |  | Pass | 259200               | 060 X8051000     |  |  |
|      |  |  | Pass | 259200               | 089 1424000      |  |  |
|      |  |  | Pass | 259200               | 089 2249000      |  |  |
|      |  |  | Pass | 259200               | 089 2814000      |  |  |
|      |  |  | Pass | 259200               | 089 5000027      |  |  |
|      |  |  | Pass | 259200               | 089 X4452000     |  |  |
|      |  |  | Pass | 259200               | 089 X5068000     |  |  |
|      |  |  | Pass | 259200               | 089 X5069000     |  |  |
|      |  |  | Pass | 259200               | 089 X5178000     |  |  |
|      |  |  | Pass | 259200               | 089 X5649000     |  |  |
| 130  | Restricted Use of USSGL Account 413810             | The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund Main Account 8242 only. | Fail | USSGL ACCOUNT NUMBER |                  |  |  |
|      |  |  |      | =413810              |                  |  |  |
| 130E | Restricted Use of USSGL Account 413810             | The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund Main Account 8242 only. |      | Fund Family          |                  |  |  |

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| No   | Name  | Description  | Rule | Attribute            | Combination         |  |  |
|------|---|--|------|----------------------|---------------------|--|--|
| 131  | USSGL Accounts Restricted to Budget Object Class "4100" | Some USSGL accounts are restricted to reporting Budget Object Class "4100" only. | Pass | 0118242              |                     |  |  |
|      |   |  | Fail | USSGL ACCOUNT NUMBER | BUDGET OBJECT CLASS |  |  |
|      |   |  |      | =480110              | <>4100              |  |  |
|      |   |  |      | =490110              | <>4100              |  |  |
| 132  | TAS Restrictions for USSGL Accounts 480110 and 490110   | USSGL accounts 480110 and 490110 are restricted to specific TAS.                 | Fail | USSGL ACCOUNT NUMBER |                     |  |  |
|      |   |  |      | =480110              |                     |  |  |
|      |   |  |      | =490110              |                     |  |  |
| 132E | TAS Restrictions for USSGL Accounts 480110 and 490110   | USSGL accounts 480110 and 490110 are restricted to specific TAS.                 |      | Fund Family          |                     |  |  |
|      |   |  | Pass | 0160164              |                     |  |  |
|      |   |  | Pass | 0160168              |                     |  |  |
|      |   |  | Pass | 0160174              |                     |  |  |
|      |   |  | Pass | 0160326              |                     |  |  |
|      |   |  | Pass | 0490100              |                     |  |  |
|      |   |  | Pass | 0490106              |                     |  |  |
|      |   |  | Pass | 0490108              |                     |  |  |
|      |   |  | Pass | 0490551              |                     |  |  |
|      |   |  | Pass | 0495176              |                     |  |  |
|      |   |  | Pass | 0498960              |                     |  |  |
|      |   |  | Pass | 0750140              |                     |  |  |
|      |   |  | Pass | 0750600              |                     |  |  |
|      |   |  | Pass | 0750807              |                     |  |  |
|      |   |  | Pass | 0750819              |                     |  |  |
|      |   |  | Pass | 0750837              |                     |  |  |
|      |   |  | Pass | 0750843              |                     |  |  |
|      |   |  | Pass | 0750844              |                     |  |  |
|      |   |  | Pass | 0750846              |                     |  |  |
|      |   |  | Pass | 0750849              |                     |  |  |
|      |   |  | Pass | 0750851              |                     |  |  |
|      |   |  | Pass | 0750862              |                     |  |  |
|      |   |  | Pass | 0750872              |                     |  |  |
|      |   |  | Pass | 0750873              |                     |  |  |
|      |   |  | Pass | 0750875              |                     |  |  |
|      |   |  | Pass | 0750884              |                     |  |  |
|      |   |  | Pass | 0750885              |                     |  |  |
|      |   |  | Pass | 0750886              |                     |  |  |
|      |   |  | Pass | 0750887              |                     |  |  |
|      |   |  | Pass | 0750888              |                     |  |  |
|      |   |  | Pass | 0750889              |                     |  |  |
|      |   |  | Pass | 0750890              |                     |  |  |
|      |   |  | Pass | 0750891              |                     |  |  |
|      |   |  | Pass | 0750892              |                     |  |  |
|      |   |  | Pass | 0750893              |                     |  |  |
|      |   |  | Pass | 0750894              |                     |  |  |
|      |   |  | Pass | 0750896              |                     |  |  |
|      |   |  | Pass | 0750897              |                     |  |  |

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| No   | Name  | Description  | Rule |                      | Attribute                    | Combination            |  |  |
|------|---|--|------|----------------------|------------------------------|------------------------|--|--|
|      |   |  | Pass | 0750898              |                              |                        |  |  |
|      |   |  | Pass | 0753966              |                              |                        |  |  |
|      |   |  | Pass | 0755628              |                              |                        |  |  |
|      |   |  | Pass | 0860108              |                              |                        |  |  |
|      |   |  | Pass | 0860144              |                              |                        |  |  |
|      |   |  | Pass | 0860156              |                              |                        |  |  |
|      |   |  | Pass | 0860162              |                              |                        |  |  |
|      |   |  | Pass | 0860174              |                              |                        |  |  |
|      |   |  | Pass | 0860192              |                              |                        |  |  |
|      |   |  | Pass | 0860205              |                              |                        |  |  |
|      |   |  | Pass | 0860302              |                              |                        |  |  |
|      |   |  | Pass | 0860303              |                              |                        |  |  |
|      |   |  | Pass | 0860304              |                              |                        |  |  |
|      |   |  | Pass | 0860308              |                              |                        |  |  |
|      |   |  | Pass | 0860313              |                              |                        |  |  |
|      |   |  | Pass | 0860320              |                              |                        |  |  |
|      |   |  | Pass | 0860344              |                              |                        |  |  |
|      |   |  | Pass | 0860350              |                              |                        |  |  |
|      |   |  | Pass | 0860479              |                              |                        |  |  |
|      |   |  | Pass | 0860481              |                              |                        |  |  |
|      |   |  | Pass | 0868560              |                              |                        |  |  |
| 133  | Restrictions on USSGL Account Permutations Related to Non-Federal Investments | Some USSGL account permutations related to non-federal investments are restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | FINANCING ACCOUNT CODE |  |  |
|      |   |  |      | =161800              | =E                           | =D                     |  |  |
|      |   |  |      | =161800              | =E                           | =G                     |  |  |
|      |   |  |      | =161800              | =E                           | =N                     |  |  |
|      |   |  |      | =161800              | =N                           | =D                     |  |  |
|      |   |  |      | =161800              | =N                           | =G                     |  |  |
|      |   |  |      | =162000              | =E                           | =D                     |  |  |
|      |   |  |      | =162000              | =E                           | =G                     |  |  |
|      |   |  |      | =162000              | =E                           | =N                     |  |  |
|      |   |  |      | =162000              | =N                           | =D                     |  |  |
|      |   |  |      | =162000              | =N                           | =G                     |  |  |
|      |   |  |      | =162100              | =N                           | =D                     |  |  |
|      |   |  |      | =162100              | =N                           | =G                     |  |  |
|      |   |  |      | =162200              | =N                           | =D                     |  |  |
|      |   |  |      | =162200              | =N                           | =G                     |  |  |
|      |   |  |      | =169000              | =N                           | =D                     |  |  |
|      |   |  |      | =169000              | =N                           | =G                     |  |  |
| 133E | Restrictions on USSGL Account Permutations Related to Non-Federal Investments | Some USSGL account permutations related to non-federal investments are restricted to specific TAS. |      | CONCATENATED TAS     |                              |                        |  |  |
|      |   |  | Pass | 020 X4447000         |                              |                        |  |  |
|      |   |  | Pass | 060 X8118000         |                              |                        |  |  |
|      |   |  | Pass | 086 X4587000         |                              |                        |  |  |

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| No   | Name   | Description   | Rule | Attribute            | Combination         |  |  |
|------|--|---|------|----------------------|---------------------|--|--|
| 134  | Limited Use of USSGL 599700 on Deposit Funds and Clearing Accounts | Reporting USSGL account 599700 on a Deposit Fund or Clearing Account is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER | ACCOUNT TYPE        |  |  |
|      |  |   |      | =599700              | =CXPND              |  |  |
|      |  |   |      | =599700              | =DEPST              |  |  |
| 134E | Limited Use of USSGL 599700 on Deposit Funds and Clearing Accounts | Reporting USSGL account 599700 on a Deposit Fund or Clearing Account is restricted to specific TAS. |      | CONCATENATED TAS     |                     |  |  |
|      |  |   | Pass | 012 X6148000         |                     |  |  |
|      |  |   | Pass | 020 F3844000         |                     |  |  |
|      |  |   | Pass | 086 F3885001         |                     |  |  |
| 999  | Limited Use of Budget Object Class "9999"                          | The use of Budget Object Class value "9999" on an ending balance is restricted to specific AIDs.    | Fail | Begin End Indicator  | BUDGET OBJECT CLASS |  |  |
|      |  |   |      | =E                   | =9999               |  |  |
| 999E | Limited Use of Budget Object Class "9999"                          | The use of Budget Object Class value "9999" on an ending balance is restricted to specific AIDs.    |      | Fund Family          |                     |  |  |
|      |  |   | Pass | 0010108              |                     |  |  |
|      |  |   | Pass | 0010123              |                     |  |  |
|      |  |   | Pass | 0010127              |                     |  |  |
|      |  |   | Pass | 0010133              |                     |  |  |
|      |  |   | Pass | 0010155              |                     |  |  |
|      |  |   | Pass | 0010161              |                     |  |  |
|      |  |   | Pass | 0010171              |                     |  |  |
|      |  |   | Pass | 0014200              |                     |  |  |
|      |  |   | Pass | 0040201              |                     |  |  |
|      |  |   | Pass | 0040203              |                     |  |  |
|      |  |   | Pass | 0044505              |                     |  |  |
|      |  |   | Pass | 0091200              |                     |  |  |
|      |  |   | Pass | 0091801              |                     |  |  |
|      |  |   | Pass | 0098275              |                     |  |  |
|      |  |   | Pass | 0111022              |                     |  |  |
|      |  |   | Pass | 0111041              |                     |  |  |
|      |  |   | Pass | 0111075              |                     |  |  |
|      |  |   | Pass | 0111081              |                     |  |  |
|      |  |   | Pass | 0111082              |                     |  |  |
|      |  |   | Pass | 0114116              |                     |  |  |
|      |  |   | Pass | 0118242              |                     |  |  |
|      |  |   | Pass | 0130110              |                     |  |  |
|      |  |   | Pass | 0130120              |                     |  |  |
|      |  |   | Pass | 0130123              |                     |  |  |
|      |  |   | Pass | 0130125              |                     |  |  |
|      |  |   | Pass | 0130126              |                     |  |  |
|      |  |   | Pass | 0130133              |                     |  |  |
|      |  |   | Pass | 0130201              |                     |  |  |
|      |  |   | Pass | 0130300              |                     |  |  |
|      |  |   | Pass | 0130401              |                     |  |  |

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| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0130450 |           |             |  |  |
|    |      |             | Pass 0130500 |           |             |  |  |
|    |      |             | Pass 0130513 |           |             |  |  |
|    |      |             | Pass 0130515 |           |             |  |  |
|    |      |             | Pass 0130520 |           |             |  |  |
|    |      |             | Pass 0130525 |           |             |  |  |
|    |      |             | Pass 0130550 |           |             |  |  |
|    |      |             | Pass 0130560 |           |             |  |  |
|    |      |             | Pass 0130561 |           |             |  |  |
|    |      |             | Pass 0130562 |           |             |  |  |
|    |      |             | Pass 0130563 |           |             |  |  |
|    |      |             | Pass 0130564 |           |             |  |  |
|    |      |             | Pass 0130565 |           |             |  |  |
|    |      |             | Pass 0131250 |           |             |  |  |
|    |      |             | Pass 0131450 |           |             |  |  |
|    |      |             | Pass 0131455 |           |             |  |  |
|    |      |             | Pass 0131460 |           |             |  |  |
|    |      |             | Pass 0131500 |           |             |  |  |
|    |      |             | Pass 0132050 |           |             |  |  |
|    |      |             | Pass 0132056 |           |             |  |  |
|    |      |             | Pass 0134316 |           |             |  |  |
|    |      |             | Pass 0134421 |           |             |  |  |
|    |      |             | Pass 0134511 |           |             |  |  |
|    |      |             | Pass 0134512 |           |             |  |  |
|    |      |             | Pass 0134650 |           |             |  |  |
|    |      |             | Pass 0138470 |           |             |  |  |
|    |      |             | Pass 0138501 |           |             |  |  |
|    |      |             | Pass 0150128 |           |             |  |  |
|    |      |             | Pass 0150139 |           |             |  |  |
|    |      |             | Pass 0150200 |           |             |  |  |
|    |      |             | Pass 0150311 |           |             |  |  |
|    |      |             | Pass 0150322 |           |             |  |  |
|    |      |             | Pass 0150327 |           |             |  |  |
|    |      |             | Pass 0150333 |           |             |  |  |
|    |      |             | Pass 0150406 |           |             |  |  |
|    |      |             | Pass 0150409 |           |             |  |  |
|    |      |             | Pass 0151003 |           |             |  |  |
|    |      |             | Pass 0151060 |           |             |  |  |
|    |      |             | Pass 0151300 |           |             |  |  |
|    |      |             | Pass 0154526 |           |             |  |  |
|    |      |             | Pass 0155042 |           |             |  |  |
|    |      |             | Pass 0155073 |           |             |  |  |
|    |      |             | Pass 0158408 |           |             |  |  |
|    |      |             | Pass 0160165 |           |             |  |  |
|    |      |             | Pass 0160181 |           |             |  |  |
|    |      |             | Pass 0161521 |           |             |  |  |
|    |      |             | Pass 0161523 |           |             |  |  |

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| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0161524 |           |             |  |  |
|    |      |             | Pass 0161800 |           |             |  |  |
|    |      |             | Pass 0161801 |           |             |  |  |
|    |      |             | Pass 0165142 |           |             |  |  |
|    |      |             | Pass 0165152 |           |             |  |  |
|    |      |             | Pass 0168042 |           |             |  |  |
|    |      |             | Pass 0168144 |           |             |  |  |
|    |      |             | Pass 0170380 |           |             |  |  |
|    |      |             | Pass 0170730 |           |             |  |  |
|    |      |             | Pass 0170735 |           |             |  |  |
|    |      |             | Pass 0171105 |           |             |  |  |
|    |      |             | Pass 0171106 |           |             |  |  |
|    |      |             | Pass 0171107 |           |             |  |  |
|    |      |             | Pass 0171108 |           |             |  |  |
|    |      |             | Pass 0171109 |           |             |  |  |
|    |      |             | Pass 0171205 |           |             |  |  |
|    |      |             | Pass 0171235 |           |             |  |  |
|    |      |             | Pass 0171236 |           |             |  |  |
|    |      |             | Pass 0171319 |           |             |  |  |
|    |      |             | Pass 0171405 |           |             |  |  |
|    |      |             | Pass 0171453 |           |             |  |  |
|    |      |             | Pass 0171506 |           |             |  |  |
|    |      |             | Pass 0171507 |           |             |  |  |
|    |      |             | Pass 0171508 |           |             |  |  |
|    |      |             | Pass 0171611 |           |             |  |  |
|    |      |             | Pass 0171612 |           |             |  |  |
|    |      |             | Pass 0171804 |           |             |  |  |
|    |      |             | Pass 0171806 |           |             |  |  |
|    |      |             | Pass 0171810 |           |             |  |  |
|    |      |             | Pass 0174557 |           |             |  |  |
|    |      |             | Pass 0175095 |           |             |  |  |
|    |      |             | Pass 0175185 |           |             |  |  |
|    |      |             | Pass 0190113 |           |             |  |  |
|    |      |             | Pass 0190120 |           |             |  |  |
|    |      |             | Pass 0190121 |           |             |  |  |
|    |      |             | Pass 0190209 |           |             |  |  |
|    |      |             | Pass 0190522 |           |             |  |  |
|    |      |             | Pass 0190535 |           |             |  |  |
|    |      |             | Pass 0191030 |           |             |  |  |
|    |      |             | Pass 0191031 |           |             |  |  |
|    |      |             | Pass 0191069 |           |             |  |  |
|    |      |             | Pass 0191078 |           |             |  |  |
|    |      |             | Pass 0191121 |           |             |  |  |
|    |      |             | Pass 0191125 |           |             |  |  |
|    |      |             | Pass 0191143 |           |             |  |  |
|    |      |             | Pass 0194519 |           |             |  |  |
|    |      |             | Pass 0195497 |           |             |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0198821 |           |             |  |  |
|    |      |             | Pass 0210720 |           |             |  |  |
|    |      |             | Pass 0210725 |           |             |  |  |
|    |      |             | Pass 0210810 |           |             |  |  |
|    |      |             | Pass 0211805 |           |             |  |  |
|    |      |             | Pass 0211809 |           |             |  |  |
|    |      |             | Pass 0212010 |           |             |  |  |
|    |      |             | Pass 0212020 |           |             |  |  |
|    |      |             | Pass 0212031 |           |             |  |  |
|    |      |             | Pass 0212032 |           |             |  |  |
|    |      |             | Pass 0212033 |           |             |  |  |
|    |      |             | Pass 0212034 |           |             |  |  |
|    |      |             | Pass 0212035 |           |             |  |  |
|    |      |             | Pass 0212040 |           |             |  |  |
|    |      |             | Pass 0212050 |           |             |  |  |
|    |      |             | Pass 0212060 |           |             |  |  |
|    |      |             | Pass 0212065 |           |             |  |  |
|    |      |             | Pass 0212070 |           |             |  |  |
|    |      |             | Pass 0212080 |           |             |  |  |
|    |      |             | Pass 0212085 |           |             |  |  |
|    |      |             | Pass 0212086 |           |             |  |  |
|    |      |             | Pass 0212089 |           |             |  |  |
|    |      |             | Pass 0212090 |           |             |  |  |
|    |      |             | Pass 0212091 |           |             |  |  |
|    |      |             | Pass 0212099 |           |             |  |  |
|    |      |             | Pass 0215095 |           |             |  |  |
|    |      |             | Pass 0215098 |           |             |  |  |
|    |      |             | Pass 0215285 |           |             |  |  |
|    |      |             | Pass 0215286 |           |             |  |  |
|    |      |             | Pass 0215752 |           |             |  |  |
|    |      |             | Pass 0215756 |           |             |  |  |
|    |      |             | Pass 0218721 |           |             |  |  |
|    |      |             | Pass 0218927 |           |             |  |  |
|    |      |             | Pass 0254056 |           |             |  |  |
|    |      |             | Pass 0254468 |           |             |  |  |
|    |      |             | Pass 0254470 |           |             |  |  |
|    |      |             | Pass 0254472 |           |             |  |  |
|    |      |             | Pass 0270100 |           |             |  |  |
|    |      |             | Pass 0270300 |           |             |  |  |
|    |      |             | Pass 0330100 |           |             |  |  |
|    |      |             | Pass 0330103 |           |             |  |  |
|    |      |             | Pass 0330200 |           |             |  |  |
|    |      |             | Pass 0330201 |           |             |  |  |
|    |      |             | Pass 0330400 |           |             |  |  |
|    |      |             | Pass 0338190 |           |             |  |  |
|    |      |             | Pass 0360110 |           |             |  |  |
|    |      |             | Pass 0360111 |           |             |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0360129 |           |             |  |  |
|    |      |             | Pass 0360140 |           |             |  |  |
|    |      |             | Pass 0360142 |           |             |  |  |
|    |      |             | Pass 0360151 |           |             |  |  |
|    |      |             | Pass 0360152 |           |             |  |  |
|    |      |             | Pass 0360160 |           |             |  |  |
|    |      |             | Pass 0360161 |           |             |  |  |
|    |      |             | Pass 0360162 |           |             |  |  |
|    |      |             | Pass 0360165 |           |             |  |  |
|    |      |             | Pass 0360167 |           |             |  |  |
|    |      |             | Pass 0360169 |           |             |  |  |
|    |      |             | Pass 0360170 |           |             |  |  |
|    |      |             | Pass 0360172 |           |             |  |  |
|    |      |             | Pass 0360173 |           |             |  |  |
|    |      |             | Pass 0360181 |           |             |  |  |
|    |      |             | Pass 0360183 |           |             |  |  |
|    |      |             | Pass 0361122 |           |             |  |  |
|    |      |             | Pass 0361123 |           |             |  |  |
|    |      |             | Pass 0361126 |           |             |  |  |
|    |      |             | Pass 0364014 |           |             |  |  |
|    |      |             | Pass 0364018 |           |             |  |  |
|    |      |             | Pass 0364537 |           |             |  |  |
|    |      |             | Pass 0364539 |           |             |  |  |
|    |      |             | Pass 0368180 |           |             |  |  |
|    |      |             | Pass 0470401 |           |             |  |  |
|    |      |             | Pass 0470616 |           |             |  |  |
|    |      |             | Pass 0474534 |           |             |  |  |
|    |      |             | Pass 0474540 |           |             |  |  |
|    |      |             | Pass 0474542 |           |             |  |  |
|    |      |             | Pass 0490100 |           |             |  |  |
|    |      |             | Pass 0490106 |           |             |  |  |
|    |      |             | Pass 0490108 |           |             |  |  |
|    |      |             | Pass 0490180 |           |             |  |  |
|    |      |             | Pass 0490300 |           |             |  |  |
|    |      |             | Pass 0490350 |           |             |  |  |
|    |      |             | Pass 0490551 |           |             |  |  |
|    |      |             | Pass 0495176 |           |             |  |  |
|    |      |             | Pass 0498960 |           |             |  |  |
|    |      |             | Pass 0573010 |           |             |  |  |
|    |      |             | Pass 0573011 |           |             |  |  |
|    |      |             | Pass 0573020 |           |             |  |  |
|    |      |             | Pass 0573021 |           |             |  |  |
|    |      |             | Pass 0573022 |           |             |  |  |
|    |      |             | Pass 0573080 |           |             |  |  |
|    |      |             | Pass 0573300 |           |             |  |  |
|    |      |             | Pass 0573400 |           |             |  |  |
|    |      |             | Pass 0573410 |           |             |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0573500 |           |             |  |  |
|    |      |             | Pass 0573600 |           |             |  |  |
|    |      |             | Pass 0573620 |           |             |  |  |
|    |      |             | Pass 0573740 |           |             |  |  |
|    |      |             | Pass 0575095 |           |             |  |  |
|    |      |             | Pass 0575616 |           |             |  |  |
|    |      |             | Pass 0578928 |           |             |  |  |
|    |      |             | Pass 0600114 |           |             |  |  |
|    |      |             | Pass 0600117 |           |             |  |  |
|    |      |             | Pass 0600122 |           |             |  |  |
|    |      |             | Pass 0608010 |           |             |  |  |
|    |      |             | Pass 0608011 |           |             |  |  |
|    |      |             | Pass 0608018 |           |             |  |  |
|    |      |             | Pass 0608051 |           |             |  |  |
|    |      |             | Pass 0608237 |           |             |  |  |
|    |      |             | Pass 0680107 |           |             |  |  |
|    |      |             | Pass 0680108 |           |             |  |  |
|    |      |             | Pass 0680254 |           |             |  |  |
|    |      |             | Pass 0684372 |           |             |  |  |
|    |      |             | Pass 0684565 |           |             |  |  |
|    |      |             | Pass 0688145 |           |             |  |  |
|    |      |             | Pass 0690745 |           |             |  |  |
|    |      |             | Pass 0691401 |           |             |  |  |
|    |      |             | Pass 0695282 |           |             |  |  |
|    |      |             | Pass 0698159 |           |             |  |  |
|    |      |             | Pass 0698350 |           |             |  |  |
|    |      |             | Pass 0720306 |           |             |  |  |
|    |      |             | Pass 0721000 |           |             |  |  |
|    |      |             | Pass 0721021 |           |             |  |  |
|    |      |             | Pass 0721037 |           |             |  |  |
|    |      |             | Pass 0774483 |           |             |  |  |
|    |      |             | Pass 0830100 |           |             |  |  |
|    |      |             | Pass 0830105 |           |             |  |  |
|    |      |             | Pass 0834161 |           |             |  |  |
|    |      |             | Pass 0834162 |           |             |  |  |
|    |      |             | Pass 0860183 |           |             |  |  |
|    |      |             | Pass 0864077 |           |             |  |  |
|    |      |             | Pass 0864105 |           |             |  |  |
|    |      |             | Pass 0864242 |           |             |  |  |
|    |      |             | Pass 0864353 |           |             |  |  |
|    |      |             | Pass 0864587 |           |             |  |  |
|    |      |             | Pass 0963112 |           |             |  |  |
|    |      |             | Pass 0963121 |           |             |  |  |
|    |      |             | Pass 0963122 |           |             |  |  |
|    |      |             | Pass 0963123 |           |             |  |  |
|    |      |             | Pass 0963124 |           |             |  |  |
|    |      |             | Pass 0963125 |           |             |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0963126 |           |             |  |  |
|    |      |             | Pass 0963128 |           |             |  |  |
|    |      |             | Pass 0963130 |           |             |  |  |
|    |      |             | Pass 0963132 |           |             |  |  |
|    |      |             | Pass 0963139 |           |             |  |  |
|    |      |             | Pass 0964902 |           |             |  |  |
|    |      |             | Pass 0965066 |           |             |  |  |
|    |      |             | Pass 0965090 |           |             |  |  |
|    |      |             | Pass 0965125 |           |             |  |  |
|    |      |             | Pass 0965570 |           |             |  |  |
|    |      |             | Pass 0965607 |           |             |  |  |
|    |      |             | Pass 0968217 |           |             |  |  |
|    |      |             | Pass 0968333 |           |             |  |  |
|    |      |             | Pass 0968861 |           |             |  |  |
|    |      |             | Pass 0968862 |           |             |  |  |
|    |      |             | Pass 0968863 |           |             |  |  |
|    |      |             | Pass 0970100 |           |             |  |  |
|    |      |             | Pass 0970104 |           |             |  |  |
|    |      |             | Pass 0970107 |           |             |  |  |
|    |      |             | Pass 0970111 |           |             |  |  |
|    |      |             | Pass 0970130 |           |             |  |  |
|    |      |             | Pass 0970134 |           |             |  |  |
|    |      |             | Pass 0970300 |           |             |  |  |
|    |      |             | Pass 0970350 |           |             |  |  |
|    |      |             | Pass 0970360 |           |             |  |  |
|    |      |             | Pass 0970361 |           |             |  |  |
|    |      |             | Pass 0970390 |           |             |  |  |
|    |      |             | Pass 0970400 |           |             |  |  |
|    |      |             | Pass 0970402 |           |             |  |  |
|    |      |             | Pass 0970460 |           |             |  |  |
|    |      |             | Pass 0970500 |           |             |  |  |
|    |      |             | Pass 0970510 |           |             |  |  |
|    |      |             | Pass 0970512 |           |             |  |  |
|    |      |             | Pass 0970516 |           |             |  |  |
|    |      |             | Pass 0970765 |           |             |  |  |
|    |      |             | Pass 0970801 |           |             |  |  |
|    |      |             | Pass 0970804 |           |             |  |  |
|    |      |             | Pass 0970819 |           |             |  |  |
|    |      |             | Pass 0970833 |           |             |  |  |
|    |      |             | Pass 0970834 |           |             |  |  |
|    |      |             | Pass 0970838 |           |             |  |  |
|    |      |             | Pass 0972093 |           |             |  |  |
|    |      |             | Pass 0974090 |           |             |  |  |
|    |      |             | Pass 0974091 |           |             |  |  |
|    |      |             | Pass 0974166 |           |             |  |  |
|    |      |             | Pass 0974167 |           |             |  |  |
|    |      |             | Pass 0974387 |           |             |  |  |

U.S. Standard General Ledger  
Data Validations - Detail

| No | Name | Description | Rule         | Attribute | Combination |  |  |
|----|------|-------------|--------------|-----------|-------------|--|--|
|    |      |             | Pass 0974930 |           |             |  |  |
|    |      |             | Pass 0974931 |           |             |  |  |
|    |      |             | Pass 0974932 |           |             |  |  |
|    |      |             | Pass 0974950 |           |             |  |  |
|    |      |             | Pass 0974965 |           |             |  |  |
|    |      |             | Pass 0975188 |           |             |  |  |
|    |      |             | Pass 0975189 |           |             |  |  |
|    |      |             | Pass 0975193 |           |             |  |  |
|    |      |             | Pass 0975195 |           |             |  |  |
|    |      |             | Pass 0975750 |           |             |  |  |
|    |      |             | Pass 0975751 |           |             |  |  |
|    |      |             | Pass 0975753 |           |             |  |  |
|    |      |             | Pass 0978164 |           |             |  |  |
|    |      |             | Pass 2362978 |           |             |  |  |
|    |      |             | Pass 2392780 |           |             |  |  |
|    |      |             | Pass 2452765 |           |             |  |  |
|    |      |             | Pass 2462865 |           |             |  |  |
|    |      |             | Pass 2832989 |           |             |  |  |
|    |      |             | Pass 2922973 |           |             |  |  |
|    |      |             | Pass 2952975 |           |             |  |  |
|    |      |             | Pass 3090200 |           |             |  |  |
|    |      |             | Pass 3131535 |           |             |  |  |
|    |      |             | Pass 3261900 |           |             |  |  |
|    |      |             | Pass 3473900 |           |             |  |  |
|    |      |             | Pass 3524131 |           |             |  |  |
|    |      |             | Pass 3524136 |           |             |  |  |
|    |      |             | Pass 3828025 |           |             |  |  |
|    |      |             | Pass 4554110 |           |             |  |  |
|    |      |             | Pass 4563300 |           |             |  |  |
|    |      |             | Pass 4568279 |           |             |  |  |
|    |      |             | Pass 4581300 |           |             |  |  |
|    |      |             | Pass 4670401 |           |             |  |  |
|    |      |             | Pass 4675757 |           |             |  |  |
|    |      |             | Pass 4792994 |           |             |  |  |
|    |      |             | Pass 4805589 |           |             |  |  |
|    |      |             | Pass 4852728 |           |             |  |  |
|    |      |             | Pass 4858981 |           |             |  |  |
|    |      |             | Pass 4878615 |           |             |  |  |
|    |      |             | Pass 5111733 |           |             |  |  |
|    |      |             | Pass 5115722 |           |             |  |  |
|    |      |             | Pass 5140204 |           |             |  |  |
|    |      |             | Pass 5140206 |           |             |  |  |
|    |      |             | Pass 5195365 |           |             |  |  |
|    |      |             | Pass 5733742 |           |             |  |  |
|    |      |             | Pass 5743744 |           |             |  |  |
|    |      |             | Pass 5752996 |           |             |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name   | Type       | Description   | Rule | Has Exception |
|----|-------------------|--|------------|---|------|---------------|
| 1  | SIMPLE            | USSGL ACCOUNT NUMBER                               | Look Up    | A six-digit number used to identify a specific USSGL account.   | Pass | N             |
| 2  | SIMPLE            | DOLLAR AMOUNT                                      | Bulk File  | The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal. | Pass | N             |
| 4  | SIMPLE            | Trading Partner Agency Identifier and Main Account | Look Up    | The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.                         | Pass | N             |
| 7  | SIMPLE            | Debit Credit Indicator                             | SGL Simple | Each USSGL account must have a Debit or Credit Indicator.   | Pass | N             |
| 8  | SIMPLE            | Begin End Indicator                                | SGL Simple | Begin End Indicator is required for the applicable USSGL accounts.  | Pass | N             |
| 9  | SIMPLE            | Federal Non-Federal Code                           | SGL Simple | Federal Non-Federal Code is required for the applicable USSGL accounts.   | Pass | N             |
| 10 | SIMPLE            | Exchange Nonexchange Code                          | SGL Simple | Exchange Nonexchange Code is required for the applicable USSGL accounts.  | Pass | N             |
| 11 | SIMPLE            | Custodial Noncustodial Indicator                   | SGL Simple | Custodial Noncustodial Indicator is required for the applicable USSGL accounts.                                     | Pass | N             |
| 12 | SIMPLE            | Authority Type Code                                | SGL Simple | Authority Type Code is required for applicable USSGL accounts.  | Pass | N             |
| 13 | SIMPLE            | Apportionment Category Code                        | SGL Simple | Apportionment Category Code is required for applicable USSGL accounts.  | Pass | N             |
| 14 | SIMPLE            | Year of Budget Authority Indicator                 | SGL Simple | Year of Budget Authority Indicator is required for the applicable USSGL accounts.                                   | Pass | Y             |
| 15 | SIMPLE            | Availability Time Indicator                        | SGL Simple | Availability Time Indicator is required for the applicable USSGL accounts.  | Pass | Y             |
| 16 | SIMPLE            | BEA Category Indicator                             | SGL Simple | BEA Category Indicator is required for the applicable USSGL accounts.   | Pass | N             |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name  | Type       | Description  | Rule | Has Exception |
|----|-------------------|---|------------|--|------|---------------|
| 17 | SIMPLE            | Prior Year Adjustment Code                                  | SGL Simple | Prior Year Adjustment Code is required for the applicable USSGL accounts.  | Pass | Y             |
| 18 | SIMPLE            | Reimbursable Flag Indicator                                 | SGL Simple | Reimbursable Flag Indicator is required for applicable USSGL accounts.   | Pass | N             |
| 19 | SIMPLE            | Budgetary Impact Indicator                                  | SGL Simple | Budgetary Impact Indicator is required for applicable USSGL accounts.  | Pass | N             |
| 20 | SPECIAL           | Disaster Emergency Fund Code                                | Compound   | Disaster Emergency Fund Code is required for applicable USSGL accounts.  | Fail | N             |
| 21 | SIMPLE            | GTAS Fund Type  | SGL Simple | Specific USSGL accounts are valid for each GTAS Fund Type.   | Pass | Y             |
| 22 | SIMPLE            | TAS Status  | SGL Simple | The USSGL accounts must be valid for the TAS Status.   | Pass | Y             |
| 23 | SIMPLE            | Borrowing Source Code                                       | SGL Simple | Borrowing Source Code is required for applicable USSGL accounts.   | Pass | Y             |
| 24 | SIMPLE            | Reporting Type Code   | SGL Simple | The USSGL Accounts must be valid for the Reporting Type Code.  | Pass | Y             |
| 25 | SPECIAL           | USSGL Accounts Restricted to Appropriation Flag "I" and "M" | Compound   | Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed).   | Fail | N             |
| 26 | SPECIAL           | Anticipated USSGL Account Balance in Period 12              | Compound   | If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.   | Fail | N             |
| 27 | SPECIAL           | Credit Cohort Year and Financing Account Code Validation    | Compound   | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | Pass | Y             |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name   | Type     | Description   | Rule | Has Exception |
|----|-------------------|--|----------|---|------|---------------|
| 28 | SPECIAL           | PYA and Beginning Balance Validation   | Compound | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).   | Fail | N             |
| 29 | SPECIAL           | Program Report Category Code and Apportionment Category Code Validation                | Compound | If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.   | Fail | Y             |
| 30 | SPECIAL           | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | Compound | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.   | Fail | Y             |
| 31 | SPECIAL           | BEA Category Validation  | Compound | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).                    | Fail | Y             |
| 32 | SPECIAL           | Is First Year and Year of Budget Authority Indicator Validation                        | Compound | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. | Fail | Y             |
| 33 | SPECIAL           | Federal Non-Federal Code and Trading Partner Agency Identifier Validation              | Compound | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply. | Fail | Y             |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name  | Type     | Description  | Rule | Has Exception |
|----|-------------------|---|----------|--|------|---------------|
| 34 | SPECIAL           | Federal Non-Federal Code and Trading Partner Main Account Validation        | Compound | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.                                 | Fail | Y             |
| 35 | SPECIAL           | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | Compound | If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.    | Fail | Y             |
| 36 | SPECIAL           | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | Compound | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.                                  | Fail | Y             |
| 37 | SPECIAL           | Pd 12 Zero Balance Validation   | Compound | The Dollar Amount for specific USSGL accounts must be \$0 in period 12.  | Fail | N             |
| 38 | SPECIAL           | USSGL 435000 and TAS Status Transitioning Flag                              | Compound | If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).        | Fail | N             |
| 39 | SPECIAL           | PYA and Is First Year   | Compound | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | Fail | N             |
| 40 | SPECIAL           | TAS Status Transitioning Flag and 101000                                    | Compound | If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.                             | Fail | N             |
| 41 | SPECIAL           | Prior Year Upward and Downward Adjustments and Is First Year                | Compound | Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.                                       | Fail | N             |
| 42 | SPECIAL           | USSGL 490800 TAS limitation   | Compound | USSGL 490800 is restricted to specific TAS.  | Fail | Y             |
| 43 | SPECIAL           | Limited Use of Specific Budgetary USSGL Accounts                            | Compound | The use of some budgetary USSGL accounts is restricted to specific TAS.  | Fail | Y             |
| 44 | SPECIAL           | USSGLs limited to X Authority Duration Code                                 | Compound | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).   | Fail | Y             |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name  | Type     | Description  | Rule | Has Exception |
|----|-------------------|---|----------|--|------|---------------|
| 45 | SPECIAL           | USSGL Accounts Restricted to HHS and SSA                            | Compound | Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration.   | Fail | Y             |
| 46 | SPECIAL           | Restriction for Non-Federal Exceptions                              | Compound | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.   | Fail | Y             |
| 47 | SPECIAL           | Borrowing Authority from Treasury and Borrowing Source Validation   | Compound | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).   | Fail | Y             |
| 48 | SPECIAL           | Borrowing Authority from the Public and Borrowing Source Validation | Compound | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).   | Fail | Y             |
| 49 | SPECIAL           | USSGL Accounts and Borrowing Authority Indicator                    | Compound | Some USSGL accounts are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.  | Fail | N             |
| 50 | SPECIAL           | USSGL Accounts and Contract Authority Indicator                     | Compound | Some USSGL accounts are limited to TAS with Contract Authority.  | Fail | N             |
| 51 | SPECIAL           | Backdated Transaction and Prior Year Adjustment                     | Compound | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed. | Fail | N             |

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U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name  | Type       | Description   | Rule | Has Exception |
|----|-------------------|---|------------|---|------|---------------|
| 52 | SPECIAL           | Is First Year and Beginning Balance Validation  | Compound   | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.   | Fail | Y             |
| 53 | SPECIAL           | USSGLs limited to ESF and Sinking Fund TAS  | Compound   | Some USSGL accounts are limited to TAS 020X4444 and 020X0575.   | Fail | Y             |
| 54 | SIMPLE            | Reduction Type  | SGL Simple | Reduction Type is required for the applicable USSGL accounts  | Pass | N             |
| 55 | SPECIAL           | USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.            | Compound   | The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.  | Fail | Y             |
| 56 | SPECIAL           | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.         | Compound   | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.   | Fail | Y             |
| 57 | SPECIAL           | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'             | Compound   | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.   | Fail | Y             |
| 64 | SPECIAL           | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"               | Compound   | USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.                     | Fail | N             |
| 65 | SPECIAL           | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS                 | Compound   | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.   | Fail | Y             |
| 66 | SPECIAL           | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | Compound   | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. | Fail | Y             |
| 67 | SPECIAL           | Limited use of specific USSGL Accounts with Authority Type Code "B"                     | Compound   | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.   | Fail | Y             |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name  | Type     | Description  | Rule | Has Exception |
|----|-------------------|---|----------|--|------|---------------|
| 68 | SPECIAL           | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | Compound | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. | Fail | Y             |
| 69 | SPECIAL           | Limited use of specific USSGL and Fund Type combinations  | Compound | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.  | Fail | Y             |
| 70 | SPECIAL           | Limited Use of USSGL 415100 with Authority Type Code "P"  | Compound | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.  | Fail | Y             |
| 71 | SPECIAL           | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"                               | Compound | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.                  | Fail | Y             |
| 72 | SPECIAL           | Limited use of USSGL 412400 with Fund Type "EG".  | Compound | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.  | Fail | Y             |
| 73 | SPECIAL           | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"                             | Compound | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.  | Fail | Y             |
| 74 | SPECIAL           | Limited Use of USSGL 439100 with PYA "X" on Expired TAS   | Compound | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.   | Fail | Y             |
| 75 | SPECIAL           | Prohibited Use of Exchange Activity with the General Fund of the U.S. Government                                    | Compound | The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"   | Fail | Y             |
| 76 | SPECIAL           | USSGLs Limited to IMF   | Compound | Some USSGL accounts are restricted to IMF TAS only.  | Fail | Y             |

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U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name   | Type         | Description   | Rule | Has Exception |
|----|-------------------|--|--------------|---|------|---------------|
| 77 | SIMPLE            | Financing Account Code   | SGL Simple   | The USSGL account must be valid for the Financing Account Code assigned to the TAS.   | Pass | Y             |
| 78 | SPECIAL           | TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations  | Compound     | Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.  | Fail | Y             |
| 79 | SPECIAL           | Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds | Compound     | Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.  | Fail | N             |
| 80 | SPECIAL           | Limited Use of USSGL 579001  | Compound     | The use of USSGL 579001 is limited to specific Treasury TAS.  | Fail | Y             |
| 81 | SPECIAL           | Limited Use of 415900 and 415901                                       | Compound     | The use of USSGLs 415900 and 415901 is limited to specific TAS.   | Fail | Y             |
| 82 | SPECIAL           | Limited Use of USSGL 439701  | Compound     | The use of USSGL 439701 is limited to specific TAS.   | Fail | Y             |
| 83 | SPECIAL           | Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"    | Compound     | The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.   | Fail | Y             |
| 84 | SPECIAL           | Limited Use of USSGL 419000 with Financing Account Code "G"            | Compound     | The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.   | Fail | Y             |
| 85 | SPECIAL           | Limited Use of USSGL 292000 on a C-TAS                                 | Compound     | The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.  | Fail | Y             |
| 86 | SIMPLE            | Exempt Validation  | Programmatic | The use of Apportionment Category Code "E" is restricted to the TAS identified in the "Accounts Exempt from Apportionment" report included in OMB's apportionment system. | Pass | N             |

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U.S. Standard General Ledger  
Data Validations - Summary

| ID | Simple or Special | Name   | Type         | Description  | Rule | Has Exception |
|----|-------------------|--|--------------|--|------|---------------|
| 87 | SIMPLE            | ACB PRC COMBINATION RULE                               | Programmatic | The Apportionment Category and Program Reporting Code pairing must be a valid combination on the apportionment included in OMB's apportionment system. | Pass | N             |
| 88 | SPECIAL           | Limited Use of USSGL 151600                            | Compound     | The use USSGL account 151600 is restricted to DoD TAS.   | Fail | Y             |
| 89 | SPECIAL           | Limited Use of USSGL 153200                            | Compound     | The use of USSGL account 153200 is limited to specific TAS.  | Fail | Y             |
| 90 | SIMPLE            | Disaster Emergency Fund Code Domain Value Restrictions | Programmatic | The use of DEF Code domain values other than "Q" is limited to specific fund families.   | Pass | N             |
| 91 | SPECIAL           | Main Account 3601 USSGL Restrictions                   | Compound     | TAS with Main Account 3601 are only permitted to report specific USSGL accounts.   | Pass | Y             |
| 92 | SPECIAL           | Limited Use of USSGL 411601                            | Compound     | The use of USSGL account 411601 is limited to specific TAS.  | Fail | Y             |
| 93 | SPECIAL           | Main Account 3603 USSGL Restrictions                   | Compound     | TAS with Main Account 3603 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 94 | SPECIAL           | Limited Use of USSGLs 415730 and 439730                | Compound     | The use of USSGL accounts 415730 and 439730 is limited to specific TAS.  | Fail | Y             |
| 95 | SPECIAL           | Main Account 3605 USSGL Restrictions                   | Compound     | TAS with Main Account 3605 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 96 | SPECIAL           | Main Account 3602 USSGL Restrictions                   | Compound     | TAS with Main Account 3602 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 97 | SPECIAL           | Main Account 3606 USSGL Restrictions                   | Compound     | TAS with Main Account 3606 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 98 | SPECIAL           | Main Account 3604 USSGL Restrictions                   | Compound     | TAS with Main Account 3604 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 99 | SPECIAL           | USSGL Reimbursable Flag "R" Restriction                | Compound     | The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.  | Fail | Y             |

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U.S. Standard General Ledger  
Data Validations - Summary

| ID  | Simple or Special | Name   | Type     | Description  | Rule | Has Exception |
|-----|-------------------|--|----------|--|------|---------------|
| 100 | SPECIAL           | Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS  | Compound | Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.                                     | Fail | Y             |
| 101 | SPECIAL           | Main Account 3608 USSGL Restrictions   | Compound | TAS with Main Account 3608 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 102 | SPECIAL           | Main Account 3609 USSGL Restrictions   | Compound | TAS with Main Account 3609 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 103 | SPECIAL           | Main Account 3610 USSGL Restrictions   | Compound | TAS with Main Account 3610 are only permitted to report specific USSGL accounts.   | Pass | N             |
| 104 | SPECIAL           | Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"   | Compound | Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS.  | Fail | Y             |
| 107 | SPECIAL           | USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS | Compound | Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.           | Fail | Y             |
| 108 | SPECIAL           | Reimbursable Flag Restriction for DEFC Values  | Compound | Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".  | Fail | Y             |
| 110 | SPECIAL           | FBWT restriction on specific suspense accounts   | Compound | SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period             | Fail | N             |
| 111 | SPECIAL           | Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D"                  | Compound | Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families. | Fail | Y             |
| 112 | SPECIAL           | Main Account 3611 USSGL Restrictions   | Compound | TAS with Main Account 3611 are only permitted to report specific USSGL accounts.   | Pass | N             |

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U.S. Standard General Ledger  
Data Validations - Summary

| ID  | Simple or Special | Name  | Type     | Description   | Rule | Has Exception |
|-----|-------------------|---|----------|---|------|---------------|
| 113 | SPECIAL           | Main Account 3612 USSGL Restrictions  | Compound | TAS with Main Account 3612 are only permitted to report specific USSGL accounts.                      | Pass | N             |
| 114 | SPECIAL           | Prohibited Use of USSGL Account 411910 on No-Year TAS                       | Compound | "No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910.         | Fail | N             |
| 115 | SPECIAL           | USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS               | Compound | Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers               | Fail | Y             |
| 116 | SPECIAL           | USSGL accounts Restricted to Department of Transportation                   | Compound | Some USSGL accounts are for Department of Transportation use only.                                    | Fail | Y             |
| 117 | SPECIAL           | USSGL accounts Restricted to U.S. Department of Agriculture                 | Compound | Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.            | Fail | Y             |
| 118 | SPECIAL           | Restricted Use of USSGL Accounts 113500, 113510, and 123500                 | Compound | The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.                   | Fail | Y             |
| 119 | SPECIAL           | Restricted Use of USSGL Accounts 416512, 416612, 416712, 422512, and 439440 | Compound | The use of USSGL accounts 416512, 416612, 416712, 422512, and 439440 is restricted to specific TAS.   | Fail | Y             |
| 120 | SPECIAL           | Restricted Use of USSGL 422100 on Financing Accounts                        | Compound | Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.         | Fail | Y             |
| 121 | SPECIAL           | Restricted Use of USSGL Accounts 421100 and 403500                          | Compound | The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only. | Fail | Y             |

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U.S. Standard General Ledger  
Data Validations - Summary

| ID  | Simple or Special | Name  | Type         | Description   | Rule | Has Exception |
|-----|-------------------|---|--------------|---|------|---------------|
| 122 | SPECIAL           | Abnormal Balance Validation                             | Compound     | Reporting abnormal balances for some USSGL accounts is restricted to TAS approved by OMB in the GTAS Override Request Exercise. For more information see the Abnormal Budgetary USSGL Account Balances Dashboard ( <a href="https://go.max.gov/abnormalbalances">https://go.max.gov/abnormalbalances</a> ). | Fail | N             |
| 123 | SIMPLE            | BUDGET OBJECT CLASS                                     | Look Up      | The Budget Object Class must be valid based on the OMB Circular A-11  | Pass | N             |
| 124 | SPECIAL           | Limited Use of USSGL 426900 with Reimbursable Flag "D"  | Compound     | The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS.  | Fail | Y             |
| 125 | SIMPLE            | Bureau Code and TAS Combination Rule                    | Programmatic | The Bureau Code must be valid for the reporting TAS   | Pass | N             |
| 126 | SPECIAL           | Main Account 3613 USSGL Restrictions                    | Compound     | TAS with Main Account 3613 are only permitted to report specific USSGL accounts.  | Pass | N             |
| 127 | SPECIAL           | Main Account 3614 USSGL Restrictions                    | Compound     | TAS with Main Account 3614 are only permitted to report specific USSGL accounts.  | Pass | N             |
| 128 | SIMPLE            | Budget Object Class Requirement                         | SGL Simple   | Budget Object Class is required for some USSGL accounts.  | Pass | N             |
| 129 | SPECIAL           | Restricted Use of USSGL Accounts 259100 and 259200      | Compound     | The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.  | Fail | Y             |
| 130 | SPECIAL           | Restricted Use of USSGL Account 413810                  | Compound     | The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund - Main Account 8242 only.  | Fail | Y             |
| 131 | SPECIAL           | USSGL Accounts Restricted to Budget Object Class "4100" | Compound     | Some USSGL accounts are restricted to reporting Budget Object Class "4100" only.  | Fail | N             |

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U.S. Standard General Ledger  
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| ID  | Simple or Special | Name  | Type     | Description   | Rule | Has Exception |
|-----|-------------------|---|----------|---|------|---------------|
| 132 | SPECIAL           | TAS Restrictions for USSGL Accounts 480110 and 490110                         | Compound | USSGL accounts 480110 and 490110 are restricted to specific TAS.                                    | Fail | Y             |
| 133 | SPECIAL           | Restrictions on USSGL Account Permutations Related to Non-Federal Investments | Compound | Some USSGL account permutations related to non-federal investments are restricted to specific TAS.  | Fail | Y             |
| 134 | SPECIAL           | Limited Use of USSGL 599700 on Deposit Funds and Clearing Accounts            | Compound | Reporting USSGL account 599700 on a Deposit Fund or Clearing Account is restricted to specific TAS. | Fail | Y             |
| 999 | SPECIAL           | Limited Use of Budget Object Class "9999"                                     | Compound | The use of Budget Object Class value "9999" on an ending balance is restricted to specific AIDs.    | Fail | Y             |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Summary Report**

| Number | Name   | Description  | Fatal/Proposed Analytical                        | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label                     | Right Side Label                |
|--------|--|--|--|---------------------------------|--|-------------------------------------|---------------------------------|
| 1      | Fund Balance With Treasury   | The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).                                       | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | FBWT                                | SMAF Fund Balance With Treasury |
| 2      | Total Budgetary Resources equals the Status of Budgetary Resources | Total budgetary resources must equal the total status of budgetary resources on the SF-133.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Statement Line | Account Type = EXPND                     | Budgetary Resources                 | Status of Budgetary Resources   |
| 3      | Beginning Budgetary Account Balance                                | The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | Beginning Budgetary Account Balance | Sum of Zero                     |
| 4      | Fund Resources Equals Fund Equities                                | The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.   | Fatal Period #<br>10/11/12                       | USSGL / USSGL                   | Account Type = EXPND                     | Fund Resources                      | Fund Equities                   |
| 5      | Funds Held Outside of Treasury Business Line Balances              | Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).       | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Funds Held Outside of Treasury      | FHOT Business Line              |
| 6      | Holding of Special Drawing Rights Business Line Balance            | Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Special Drawing Rights Holding      | HOLDSDR Business Line           |

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**U.S. Standard General Ledger  
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| Number | Name   | Description   | Fatal/Proposed Analytical                        | Type         | Applicable SMAF Attribute / Domain Value | Left Side Label                       | Right Side Label                          |
|--------|--|---|--|--------------|--|---------------------------------------|---|
| 7      | Reserve Position Business Line Balance                       | Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).  | Fatal Period # 12                                | USSGL / SMAF | All                                      | Reserve Position                      | RESPOS Business Line                      |
| 8      | Unrealized Discount Business Line Balances                   | Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).                                     | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF | All                                      | Unrealized Discount                   | UNRLDISC Business Line                    |
| 9      | Investment of Agency Securities Business Line Balances       | Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF | All                                      | Investments In Agency Securities      | INVAGNCYSEC Business Line                 |
| 10     | Investments in Non-Federal Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF | All                                      | Investments In Non-Federal Securities | INVNONFEDSEC and INVFORSEC Business Lines |
| 11     | Change in Non-Federal Securities Business Line Balances      | Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).                    | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF | All                                      | Change In Non-Federal Securities      | CGHNONFEDSEC Business Line                |

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**U.S. Standard General Ledger  
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| Number | Name  | Description   | Fatal/Proposed Analytical                        | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label                       | Right Side Label            |
|--------|---|---|--|---------------------------------|--|---------------------------------------|-----------------------------|
| 12     | Investment in US Treasury Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).              | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Investments In US Treasury Securities | INVUSTREASSEC Business Line |
| 13     | Unamortized Discount and Premium Business Line Balances     | Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Unamortized Discount;Premium          | ANAMTDISCPREM Business Line |
| 14     | SF133 Proof   | In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | SF133 Lines                           | SF133 OUTLAYS Lines         |
| 15     | Reimbursements Earned and Refunds Zero Balance Check        | A canceling TAS must have a zero balance for reimbursements earned and refunds.   | Fatal Period # 12                                | USSGL / Zero                    | TAS Status Transitioning Code = K        | Reimbursements Earned and Refunds     | Sum of Zero                 |
| 16     | Unfilled Customer Orders Zero Balance Check                 | A canceling TAS must have a zero balance for unfilled customer orders.  | Fatal Period # 12                                | USSGL / Zero                    | TAS Status Transitioning Code = K        | Unfilled Customer Orders              | Sum of Zero                 |
| 17     | Undelivered Orders and Contracts Zero Balance Check         | A canceling TAS must have a zero balance for undelivered orders and contracts.  | Fatal Period # 12                                | USSGL / Zero                    | TAS Status Transitioning Code = K        | Undelivered Orders and Contracts      | Sum of Zero                 |
| 18     | Accounts Payable and Other Liabilities Zero Balance Check   | A canceling TAS must have a zero balance for accounts payable and other liabilities.  | Fatal Period # 12                                | USSGL / Zero                    | TAS Status Transitioning Code = K        | Accounts Payable                      | Sum of Zero                 |

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**U.S. Standard General Ledger  
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| Number | Name                                   | Description  | Fatal/Proposed Analytical                        | Type                  | Applicable SMAF Attribute / Domain Value | Left Side Label                   | Right Side Label                      |
|--------|--|--|--|-----------------------|--|-----------------------------------|---------------------------------------|
| 19     | Unobligated Balance Zero Balance Check | A canceling TAS must have a zero balance for Unobligated Balances.   | Fatal Period # 12                                | USSGL / Zero          | TAS Status Transitioning Code = K        | Unobligated Balance               | Sum of Zero                           |
| 20     | Outlay Reconciliation                  | The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | Account Type = EXPND                     | SF133 Lines                       | SMAF Net Outlays                      |
| 21     | Fiscal Year Budgetary Closing Edit     | The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Closing Edits         | Is New TAS = N                           | GTAS Calculated Beginning Balance | Current Fiscal Year Beginning Balance |
| 22     | Beginning Proprietary Account Balance  | The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Beginning Proprietary Balance     | Sum of Zero                           |
| 23     | Ending Proprietary Account Balance     | The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Ending Proprietary Balance        | Sum of Zero                           |
| 24     | Ending Budgetary Account Balance       | The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Ending Budgetary Balance          | Sum of Zero                           |
| 25     | Ending Memo Account Balance            | The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Ending Memo Balance               | Sum of Zero                           |

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|--------|--------------------------------------|--|--|---------------|--|-------------------|---------------------|
| 26     | Beg Bal = Pre-closing Bal for 420100 | Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 27     | Beg Bal = Pre-closing Bal for 413900 | Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 28     | Beg Bal = Pre-closing Bal for 414900 | Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 29     | Beg Bal = Pre-closing Bal for 310000 | Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 30     | Beg Bal = Pre-closing Bal for 331000 | Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |

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|--------|--|---|--|--------------|--|--|------------------|
| 31     | Imputed Financing Source/Cost Edit                             | The sum of USSGL accounts 578000 and 673000 must equal zero.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | Imputed Financing Source/Cost                            | Sum of Zero      |
| 32     | Appropriations Used and Expended Appropriations Edit (Accrued) | USSGL account 310700 and USSGL account 570000 must equal the sum of zero.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | Appropriations Used/Expended - Accrued                   | Sum of Zero      |
| 33     | UCAD Reciprocal Category 7 Transferred-In                      | The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.                       | Proposed Analytical                              | USSGL / SMAF | All                                      | Appropriated Special/Trust Fund Receipts Transferred-In  | BETC             |
| 34     | UCAD Reciprocal Category 7 Transferred-Out                     | The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.                       | Proposed Analytical                              | USSGL / SMAF | All                                      | Appropriated Special/Trust Fund Receipts Transferred-Out | BETC             |
| 35     | UCAD Reciprocal Category 8 Transferred-In                      | The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500 | Proposed Analytical                              | USSGL / SMAF | All                                      | Appropriation and Balance Transfers-In                   | BETC             |
| 36     | UCAD Reciprocal Category 8 Transferred-Out                     | The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500 | Proposed Analytical                              | USSGL / SMAF | All                                      | Appropriation and Balance Transfers-Out                  | BETC             |

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|--------|--|---|--|-----------------------|--|-----------------------------------|----------------------------------|
| 37     | Budgetary USSGL accounts and Appropriation / Repayable Advance Transfer BETCs          | The sum of Appropriation / Repayable Advance Transfer BETC transactions (AXFERC, AXFERD, READXFRC, and READXFRD) for a TAS must equal the sum of specific budgetary USSGL accounts. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF          | Account Type = EXPND                     | Appropriation Transfers Budgetary | BETC                             |
| 38     | Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"              | The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.   | Fatal Period #<br>04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | Account Type = EXPND                     | Balance Transfers Budgetary       | BETC                             |
| 39     | Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"              | The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300                          | Fatal Period #<br>05/06/07/08/09/10/11/12    | USSGL / SMAF          | Account Type = EXPND                     | Capital Transfer Budgetary        | BETC                             |
| 40     | UCAD Reciprocal Category 11 Capital Transfers-In                                       | The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600  | Proposed Analytical                          | USSGL / SMAF          | All                                      | Capital Transfers-In              | BETC                             |
| 41     | UCAD Reciprocal Category 11 Capital Transfers Out                                      | The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600  | Proposed Analytical                          | USSGL / SMAF          | All                                      | Capital Transfers-Out             | BETC                             |
| 42     | Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations | The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL         | Account Type = EXPND                     | Withdrawn Authority               | Recovered Prior Year Obligations |

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|--------|---|--|--|---------------------------------|--|--|---|
| 43     | Reclassified Net Position Lines   | The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | Reclassified Balance Sheet                     | Reclassified Statement of Changes in Net Position |
| 44     | Reclassified Balance Sheet Check  | The Total Assets line must equal the Total Liabilities and Net Position line.  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | Total Assets                                   | Total Liabilities and Net Position                |
| 45     | Fiscal Year Proprietary Closing Edit  | The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Closing Edits                   | Is New TAS = N                           | GTAS Calculated Beginning Balance              | Current Fiscal Year Beginning Balance             |
| 46     | Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System     | The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | Budgetary Prior Year Adjustments Backdated     | Sum of Zero                                       |
| 47     | Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System | The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | Budgetary Prior Year Adjustments Not Backdated | Sum of Zero                                       |

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|--------|---|---|---|-----------------------|--|---|------------------|
| 48     | Budgetary USSGL Accounts and Reappropriations | The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.  | Proposed Analytical                       | USSGL / SMAF          | Account Type = EXPND                     | Budgetary Reappropriations Transferred-Out                    | BETC             |
| 49     | Normal Warrants Edit (Budgetary)              | The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts. | Fatal Period # 10/11/12                   | Statement Line / SMAF | All                                      | USSGL   | BETC             |
| 50     | Normal Warrants Edit (Proprietary)            | The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.       | Fatal Period # 10/11/12                   | Statement Line / SMAF | All                                      | USSGL   | BETC             |
| 51     | USSGLs 415700 and 439700                      | The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.   | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL         | All                                      | USSGL 415700  | USSGL 439700     |
| 52     | USSGLs 415800 and 439800                      | The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.   | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL         | All                                      | USSGL 415800  | USSGL 439800     |
| 53     | Spending Authority, Collected, Discretionary  | Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.   | Proposed Analytical                       | Statement Line / Zero | Account Type = EXPND                     | Spending Authority from Offsetting Collections, Discretionary | Sum of Zero      |

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|--------|---|---|--|-----------------------|--|---|---------------------------------|
| 54     | Spending Authority, Collected, Mandatory  | Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.                                  | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | Spending Authority from Offsetting Collections, Mandatory | Sum of Zero                     |
| 55     | Total Reimbursable and Direct Obligations   | Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | Total Reimbursable and Direct Obligations                 | Sum of Zero                     |
| 56     | Fiscal Service Investments-Interest Payable   | The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs                  | Proposed Analytical                          | USSGL / Fiduciary     | All                                      | Reciprocal Interest                                       | Fiscal Service Interest Payable |
| 57     | Fiscal Service Investments-Liabilities (Securities Issued, Discount, Premium, and Amortization) | The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs   | Proposed Analytical                          | USSGL / Fiduciary     | All                                      | Reciprocal Assets   | Fiscal Service Liabilities      |
| 58     | Fiscal Service Investments-Interest Expense   | The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses) | Proposed Analytical                          | USSGL / Fiduciary     | All                                      | Reciprocal Revenue  | Fiscal Service Interest Expense |
| 59     | Fiscal Service Borrowings-Receivable  | The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest Payable   | Proposed Analytical                          | USSGL / Fiduciary     | All                                      | Interest Payable  | Fiscal Service Receivables      |

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|--------|------------------------------------|--|---------------------------|-----------------------|--|-----------------------------|--------------------------|
| 60     | Fiscal Service Borrowings- Asset   | The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability USSGL   | Proposed Analytical       | USSGL / Fiduciary     | All                                      | Reciprocal Liability        | Fiscal Service Assets    |
| 61     | Fiscal Service Borrowings- Revenue | The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL  | Proposed Analytical       | USSGL / Fiduciary     | All                                      | Reciprocal Interest Expense | Fiscal Service Revenue   |
| 62     | FFB Borrowings- Receivables        | The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable   | Proposed Analytical       | USSGL / Fiduciary     | All                                      | Interest Payable            | FFB Receivables          |
| 63     | FFB Borrowings- Asset              | The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.  | Proposed Analytical       | USSGL / Fiduciary     | All                                      | Reciprocal Liability        | FFB Assets               |
| 64     | FFB Borrowings- Revenue            | The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs  | Proposed Analytical       | USSGL / Fiduciary     | All                                      | Reciprocal Interest Expense | FFB Revenue              |
| 65     | Cancelled Authority Edit           | The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000. If BETC "SW" is necessary, OMB Max override request is required. | Fatal Period # 12         | Statement Line / SMAF | All                                      | Cancelled Authority USSGL   | Cancelled Authority BETC |

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|--------|---|--|--|-----------------------|--|--|---|
| 66     | Adjustments to Indefinite Appropriations Edit   | The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS  | Fatal Period # 12                                | Statement Line / SMAF | All                                      | Adjustments to Indefinite Appropriations USSGL | Adjustments to Indefinite Appropriations BETC |
| 67     | Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts                  | The total End balance for USSGL accounts 411400 and 413810 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL  | BETC  |
| 68     | Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts | The sum of the ending balances in USSGL accounts 411300, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Fund Receipt Accounts in the Central Accounting Reporting System (CARS). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / SMAF          | All                                      | USSGL Accounts                                 | BETC  |
| 69     | Disaster Emergency Fund Code "A" Balance Check  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                                 | Sum of Zero                                   |
| 70     | Disaster Emergency Fund Code "B" Balance Check  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                                 | Sum of Zero                                   |

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|--------|--|--|--|-----------------------|--|-----------------|------------------|
| 71     | Disaster Emergency Fund Code "C" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 72     | Disaster Emergency Fund Code "D" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 73     | Disaster Emergency Fund Code "E" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 74     | SF133 Line 1070 Balance Check                  | The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1070 | Sum of Zero      |
| 75     | SF133 Line 1160 Balance Check                  | The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1160 | Sum of Zero      |
| 76     | SF133 Line 1180 Balance Check                  | The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1180 | Sum of Zero      |
| 77     | SF133 Line 1340 Balance Check                  | The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1340 | Sum of Zero      |

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|--------|-------------------------------|---|--|-----------------------|--|-----------------|------------------|
| 78     | SF133 Line 1540 Balance Check | The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1540 | Sum of Zero      |
| 79     | SF133 Line 1750 Balance Check | The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1750 | Sum of Zero      |
| 80     | SF133 Line 1260 Balance Check | The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1260 | Sum of Zero      |
| 81     | SF133 Line 1280 Balance Check | The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1280 | Sum of Zero      |
| 82     | SF133 Line 1440 Balance Check | The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1440 | Sum of Zero      |
| 83     | SF133 Line 1640 Balance Check | The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1640 | Sum of Zero      |
| 84     | SF133 Line 1850 Balance Check | The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1850 | Sum of Zero      |
| 85     | SF133 Line 4030 Balance Check | The value of SF133 line 4030 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4030 | Sum of Zero      |
| 86     | SF133 Line 4033 Balance Check | The value of SF133 line 4033 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4033 | Sum of Zero      |

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|--------|-------------------------------|---|--|-----------------------|--|-----------------|------------------|
| 87     | SF133 Line 4034 Balance Check | The value of SF133 line 4034 must be less than or equal to zero.    | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4034 | Sum of Zero      |
| 88     | SF133 Line 4120 Balance Check | The value of SF133 line 4120 must be less than or equal to zero.    | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4120 | Sum of Zero      |
| 89     | SF133 Line 4123 Balance Check | The value of SF133 line 4123 must be less than or equal to zero.    | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4123 | Sum of Zero      |
| 90     | SF133 Line 4124 Balance Check | The value of SF133 line 4124 must be less than or equal to zero.    | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4124 | Sum of Zero      |
| 91     | SF133 Line 4010 Balance Check | The value of SF133 line 4010 must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4010 | Sum of Zero      |
| 92     | SF133 Line 4011 Balance Check | The value of SF133 line 4011 must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4011 | Sum of Zero      |
| 93     | SF133 Line 4100 Balance Check | The value of SF133 line 4100 must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4100 | Sum of Zero      |
| 94     | SF133 Line 4101 Balance Check | The value of SF133 line 4101 must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4101 | Sum of Zero      |
| 95     | SF133 Line 4110 Balance Check | The value of this line must be greater than or equal to zero.       | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4110 | Sum of Zero      |

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|--------|--|---|--|---------------------------------|--|---|---|
| 96     | Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority | Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Statement Line | TAS Status = U                           | Discretionary gross outlays from new authority      | Discretionary gross budget authority minus anticipated accounts |
| 97     | Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority         | Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.         | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Statement Line | TAS Status = U                           | Mandatory gross outlays from new authority          | Mandatory gross budget authority minus anticipated accounts     |
| 98     | Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)        | Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Statement Line | Account Type = EXPND                     | Total Gross Outlays from New Budget Authority       | New Obligations Incurred  |
| 99     | Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant           | Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / USSGL                   | All                                      | Fund Balance with Treasury While Awaiting a Warrant | Unexpended Appropriations While Awaiting a Warrant              |
| 100    | Disaster Emergency Fund Code "F" Balance Check   | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts                                      | Sum of Zero   |

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|--------|--|--|--|--------------|--|-----------------|------------------|
| 101    | Disaster Emergency Fund Code "G" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 102    | Disaster Emergency Fund Code "H" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 103    | Disaster Emergency Fund Code "I" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 104    | Disaster Emergency Fund Code "J" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 105    | Disaster Emergency Fund Code "K" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 106    | Disaster Emergency Fund Code "L" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.    | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|--|--|--|-------------------|--|---|-------------------------------------|
| 107    | Disaster Emergency Fund Code "M" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero      | All                                      | USSGL Accounts                            | Sum of Zero                         |
| 108    | DOL FECA- Receivable                           | The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.                                 | Proposed Analytical                          | USSGL / Fiduciary | All                                      | Reciprocal FECA Liability                 | DOL FECA Receivable                 |
| 109    | DOL FECA- Revenue                              | The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.                                      | Proposed Analytical                          | USSGL / Fiduciary | All                                      | Reciprocal FECA Expense                   | DOL FECA Revenue                    |
| 110    | DOL Unemployment Benefit- Receivable           | The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL. | Proposed Analytical                          | USSGL / Fiduciary | All                                      | Reciprocal Unemployment Benefit Liability | DOL Unemployment Benefit Receivable |
| 111    | DOL Unemployment Benefit- Revenue              | The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.      | Proposed Analytical                          | USSGL / Fiduciary | All                                      | Reciprocal Unemployment Benefit Expense   | DOL Unemployment Benefit Revenue    |

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|--------|------------------------------------|---|---------------------------|-------------------|--|---|-----------------------------------|
| 112    | OPM Retirement Benefit- Receivable | The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL. | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Retirement Benefit Liability | OPM Retirement Benefit Receivable |
| 113    | OPM Retirement Benefit- Revenue    | The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.      | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Retirement Benefit Expense   | OPM Retirement Benefit Revenue    |
| 114    | OPM Life Insurance- Receivable     | The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.         | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Life Insurance Liability     | OPM Life Insurance Receivable     |
| 115    | OPM Life Insurance- Revenue        | The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.              | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Life Insurance Expense       | OPM Life Insurance Revenue        |
| 116    | OPM Health Insurance- Receivable   | The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.     | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Health Insurance Liability   | OPM Health Insurance Receivable   |

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|--------|--|--|--|-------------------|--|-------------------------------------|------------------------------|
| 117    | OPM Health Insurance-Revenue                   | The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL. | Proposed Analytical                              | USSGL / Fiduciary | All                                      | Reciprocal Health Insurance Expense | OPM Health Insurance Revenue |
| 118    | Disaster Emergency Fund Code "N" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.                                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero      | All                                      | USSGL Accounts                      | Sum of Zero                  |
| 119    | Disaster Emergency Fund Code "O" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.                                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero      | All                                      | USSGL Accounts                      | Sum of Zero                  |
| 120    | Disaster Emergency Fund Code "P" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.                                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero      | All                                      | USSGL Accounts                      | Sum of Zero                  |
| 121    | Disaster Emergency Fund Code "R" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.                                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero      | All                                      | USSGL Accounts                      | Sum of Zero                  |
| 122    | Disaster Emergency Fund Code "S" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.                                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero      | All                                      | USSGL Accounts                      | Sum of Zero                  |

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|--------|--|---|--|-----------------------|--|--|------------------|
| 123    | Disaster Emergency Fund Code "T" Balance Check                   | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                           | Sum of Zero      |
| 124    | Appropriations Used and Expended Appropriations Edit (Disbursed) | USSGL account 310710 and USSGL account 570010 must equal the sum of zero.   | Proposed Analytical                              | USSGL / Zero          | All                                      | Appropriations Used/Expended - Disbursed | Sum of Zero      |
| 125    | Subsidy Collected  | The sum of the BETCs- COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G"). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL                                    | BETC             |
| 126    | Fees Collected   | The sum of the BETCs- FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL                                    | BETC             |
| 127    | Loan Principal Collected   | The sum of the BETCs- PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                      | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL                                    | BETC             |

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|--------|---|--|--|-----------------------|--|-----------------|------------------|
| 128    | Loan Interest Collected                   | The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                            | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 129    | Proceeds of Foreclosed Property Collected | The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").           | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 130    | Rent Collected                            | The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 131    | Other Federal Collections                 | The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G"). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |

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|--------|--|--|--|-----------------------|--|-----------------|------------------|
| 132    | Other Non-Federal Collections                  | The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G"). | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 133    | Disbursement From General Fund Appropriations  | The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.   | Proposed Analytical                              | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 134    | Disaster Emergency Fund Code "U" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 135    | Disaster Emergency Fund Code "V" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 136    | Disaster Emergency Fund Code "W" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|--|---|--|-----------------------|--|-----------------|------------------|
| 137    | Disaster Emergency Fund Code "X" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 138    | Disaster Emergency Fund Code "Y" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 139    | Disaster Emergency Fund Code "Z" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 140    | SF133 Line 5311 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5311 | Sum of Zero      |
| 141    | SF133 Line 5312 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5312 | Sum of Zero      |
| 142    | SF133 Line 5313 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5313 | Sum of Zero      |
| 143    | SF133 Line 5314 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5314 | Sum of Zero      |
| 144    | SF133 Line 5321 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5321 | Sum of Zero      |
| 145    | SF133 Line 5322 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5322 | Sum of Zero      |

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|--------|--|---|--|-----------------------|--|-----------------|------------------|
| 146    | SF133 Line 5323 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5323 | Sum of Zero      |
| 147    | SF133 Line 5324 Balance Check                  | The value of this line must be greater than or equal to zero  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5324 | Sum of Zero      |
| 156    | Disaster Emergency Fund Code "1" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 157    | Disaster Emergency Fund Code "2" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 158    | Disaster Emergency Fund Code "3" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 159    | Disaster Emergency Fund Code "4" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 160    | Disaster Emergency Fund Code "5" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|---|---|--|---------------|--|-------------------------|------------------|
| 161    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)        | The sum of the USSGL accounts must be less than zero.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero  | TAS Status = U                           | USSGL Account Number    | Zero             |
| 162    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)          | The sum of the USSGL accounts must be less than zero.   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero  | TAS Status = U                           | USSGL Account Number    | Zero             |
| 163    | Transfer of Obligated Balances  | Various obligated balance transfers must equal the contra obligated balance transfer.   | Fatal Period #<br>09/10/11/12                    | USSGL / USSGL | All                                      | Transfer USSGL Accounts | USSGL 419500     |
| 164    | Disaster Emergency Fund Code "6" Balance Check  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts          | Sum of Zero      |
| 165    | Disaster Emergency Fund Code "7" Balance Check  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts          | Sum of Zero      |
| 166    | Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Expired TAS) | The sum of the USSGL accounts must be less than zero.   | Proposed Analytical                              | USSGL / Zero  | TAS Status = E                           | USSGL Account Number    | Zero             |

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|--------|-------------------------------|---|--|-----------------------|--|----------------------|------------------|
| 167    | USSGL 487100 Balance Check    | USSGL account 487100 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 168    | USSGL 497100 Balance Check    | USSGL account 497100 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 169    | USSGL 487200 Balance Check    | USSGL account 487200 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 170    | USSGL 497200 Balance Check    | USSGL account 497200 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 171    | USSGL 488200 Balance Check    | USSGL account 488200 ending must have a credit balance at a TAS level | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 172    | USSGL 498200 Balance Check    | USSGL account 498200 ending must have a credit balance at a TAS level | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 173    | SF133 Line 1103 Balance Check | The value of this line must be greater than or equal to zero          | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1103      | Sum of Zero      |
| 174    | SF133 Line 1203 Balance Check | The value of this line must be greater than or equal to zero          | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1203      | Sum of Zero      |
| 175    | SF133 Line 1135 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1135      | Sum of Zero      |
| 176    | SF133 Line 1235 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1235      | Sum of Zero      |
| 177    | SF133 Line 1824 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/1<br>2 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1824      | Sum of Zero      |

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Data Edits - Summary Report**

| Number | Name  | Description   | Fatal/Proposed Analytical                    | Type                  | Applicable SMAF Attribute / Domain Value | Left Side Label                             | Right Side Label       |
|--------|---|---|--|-----------------------|--|---|------------------------|
| 178    | SF133 Line 1826 Balance Check   | The value of this line must be less than or equal to zero   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1826                             | Sum of Zero            |
| 179    | SF133 Line 3000 Balance Check   | The value of this line must be greater than or equal to zero  | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3000                             | Sum of Zero            |
| 180    | SF133 Line 3050 Balance Check   | The value of this line must be greater than or equal to zero  | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3050                             | Sum of Zero            |
| 181    | SF133 Line 3060 Balance Check   | The value of this line must be less than or equal to zero   | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3060                             | Sum of Zero            |
| 182    | SF133 Line 3090 Balance Check   | The value of this line must be less than or equal to zero   | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3090                             | Sum of Zero            |
| 183    | Disaster Emergency Fund Code "8" Balance Check                          | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                              | Sum of Zero            |
| 184    | GTAS RBS Accounts payable (RC 22) : GINV Buyer Liabilities              | RBS Accounts payable (RC 22) line must equal RC 22 - A/P, and Other Liabilities   | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RBS Accounts payable (RC 22)           | GINV Buyer Liabilities |
| 185    | GTAS RBS Advances and prepayments (RC 23) line : GINV Buyer Prepayments | RBS Advances and prepayments (RC 23) line must equal RC 23 - Advances to Others and Prepayments   | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RBS Advances and prepayments (RC 23)   | GINV Buyer Prepayments |
| 186    | GTAS RSNC Purchase of assets (RC 24) line : GINV Buyer Assets           | RSNC Purchase of assets (RC 24) line must equal Purchase of Assets  | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RSNC Purchase of assets (RC 24)        | GINV Buyer Assets      |
| 187    | GTAS RSNC Purchase of assets offset (RC 24) line : GINV Buyer Offsets   | RSNC Purchase of assets offset (RC 24) line must equal RC 24 - Purchase of Assets Offset  | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RSNC Purchase of assets offset (RC 24) | GINV Buyer Offsets     |

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**U.S. Standard General Ledger  
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| Number | Name  | Description   | Fatal/Proposed Analytical                        | Type                  | Applicable SMAF Attribute / Domain Value | Left Side Label  | Right Side Label            |
|--------|---|---|--|-----------------------|--|--|-----------------------------|
| 188    | GTAS RBS Accounts receivable (RC 22) line : GINV Seller Receivables               | RBS Accounts receivable (RC 22) line must equal RC 22 - Accounts Receivable   | Proposed Analytical                              | Statement Line / SMAF | All                                      | GTAS RBS Accounts receivable (RC 22)                       | GINV Seller Receivables     |
| 189    | GTAS RBS Advances from others and deferred revenue (RC 23) : GINV Seller Advances | RBS Advances from others and deferred revenue (RC 23) line must equal RC 23 - Advances from Others and Deferred Credits                     | Proposed Analytical                              | Statement Line / SMAF | All                                      | GTAS RBS Advances from others and deferred revenue (RC 23) | GINV Seller Advances        |
| 190    | GTAS RSNC Buy/sell revenue (exchange) (RC 24) line : GINV Seller Revenues         | RSNC Buy/sell revenue (exchange) (RC 24) line must equal RC 24 - Buy/Sell Revenue   | Proposed Analytical                              | Statement Line / SMAF | All                                      | GTAS RSNC Buy/sell revenue (exchange) (RC 24)              | GINV Seller Revenues        |
| 191    | GTAS RSNC Buy/sell cost (RC 24) line : GINV Buyer and Seller Costs RC 24          | RSNC Buy/sell cost (RC 24) line must equal GINV Buyer and Seller Costs RC 24  | Proposed Analytical                              | Statement Line / SMAF | All                                      | GTAS RSNC Buy/sell cost (RC 24)                            | GINV Buyer and Seller Costs |
| 192    | Disaster Emergency Fund Code "AAA" Balance Check                                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts   | Sum of Zero                 |
| 193    | Disaster Emergency Fund Code "AAB" Balance Check                                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts   | Sum of Zero                 |
| 194    | Disaster Emergency Fund Code "AAC" Balance Check                                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts   | Sum of Zero                 |

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**U.S. Standard General Ledger  
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| Number | Name   | Description   | Fatal/Proposed Analytical                    | Type          | Applicable SMAF Attribute / Domain Value | Left Side Label                 | Right Side Label                          |
|--------|--|---|--|---------------|--|---------------------------------|---|
| 195    | Normal Balance Post Closing Check for Undelivered Orders - Obligations, Unpaid (Expired TAS) | The sum of the USSGL accounts must be less than zero.   | Proposed Analytical                          | USSGL / Zero  | TAS Status = E                           | USSGL Account Number            | Sum of Zero                               |
| 196    | Normal Balance Post Closing Check for Delivered Orders - Obligations, Unpaid (Expired TAS)   | The sum of the USSGL accounts must be less than zero.   | Proposed Analytical                          | USSGL / Zero  | TAS Status = E                           | USSGL Account Number            | Sum of Zero                               |
| 197    | Disaster Emergency Fund Code "AAD" Balance Check   | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts                  | Sum of Zero                               |
| 198    | USSGL 488100 Balance Check   | USSGL account 488100 ending must have a credit balance at a TAS level   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Account Number            | Sum of Zero                               |
| 199    | USSGL 498100 Balance Check   | USSGL account 498100 ending must have a credit balance at a TAS level   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Account Number            | Sum of Zero                               |
| 200    | Anticipated Budgetary Resources Equals Anticipated Status of Budgetary Resources             | For ending balances, the sum of the anticipated budgetary resources equals the sum of the anticipated status of budgetary resources         | Proposed Analytical                          | USSGL / USSGL | All                                      | Anticipated Budgetary Resources | Anticipated Status of Budgetary Resources |

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**U.S. Standard General Ledger  
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| Number | Name   | Description   | Fatal/Proposed Analytical  | Type         | Applicable SMAF Attribute / Domain Value | Left Side Label      | Right Side Label |
|--------|--|---|----------------------------|--------------|--|----------------------|------------------|
| 201    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"      | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 202    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"      | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 203    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D" | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |

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**U.S. Standard General Ledger  
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| Number | Name   | Description   | Fatal/Proposed Analytical  | Type         | Applicable SMAF Attribute / Domain Value | Left Side Label      | Right Side Label |
|--------|--|---|----------------------------|--------------|--|----------------------|------------------|
| 204    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M" | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 205    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"        | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 206    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"        | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 207    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"   | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |

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**U.S. Standard General Ledger  
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| Number | Name   | Description  | Fatal/Proposed Analytical                 | Type          | Applicable SMAF Attribute / Domain Value | Left Side Label      | Right Side Label     |
|--------|--|--|---|---------------|--|----------------------|----------------------|
| 208    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M" | The sum of the USSGL accounts must be less than zero.  | Fatal Period # 09/10/11/12                | USSGL / Zero  | TAS Status = U                           | USSGL Account Number | Zero                 |
| 209    | Ending unobligated balance in expiring TAS where Reimbursable Flag value is "R"  | An expiring TAS must have a zero balance for reimbursements earned and refunds in period 12. | Fatal Period # 12                         | USSGL / Zero  | All                                      | USSGL Account Number | Zero                 |
| 210    | Withdrawal for existing unpaid obligations (undelivered)   | USSGL account 480110 must be less than or equal to USSGL account 497200.                     | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | USSGL Account 480110 | USSGL Account 497200 |
| 211    | Withdrawal for existing unpaid obligations (delivered)   | USSGL account 490110 must be less than or equal to USSGL account 497200.                     | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | USSGL Account 490110 | USSGL Account 497200 |
| 212    | Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)                                      | The sum of the USSGL accounts must have a debit balance at a TAS level.                      | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | TAS Status = U                           | USSGL Account Number | Zero                 |
| 213    | Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS)                                | The sum of the USSGL accounts must have a debit balance at a TAS level.                      | Proposed Analytical                       | USSGL / Zero  | TAS Status = U                           | USSGL Account Number | Zero                 |

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**U.S. Standard General Ledger  
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| Number | Name  | Description  | Fatal/Proposed Analytical                 | Type         | Applicable SMAF Attribute / Domain Value | Left Side Label      | Right Side Label |
|--------|---|--|---|--------------|--|----------------------|------------------|
| 214    | Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)         | The sum of the USSGL accounts must have a debit balance at a TAS level.  | Fatal Period # 08/09/10/11/12             | USSGL / Zero | TAS Status = E                           | USSGL Account Number | Zero             |
| 215    | Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)   | The sum of the USSGL accounts must have a debit balance at a TAS level.  | Proposed Analytical                       | USSGL / Zero | TAS Status = E                           | USSGL Account Number | Zero             |
| 216    | Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)                        | The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts). | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | Account Type = EXPND                     | USSGL Account Number | Zero             |
| 217    | USSGL 480200 Balance Check  | USSGL account 480200 ending must have a credit balance at a TAS level.   | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | Account Type = EXPND                     | USSGL Account Number | Zero             |
| 218    | USSGL 490200 Balance Check  | USSGL account 490200 ending must have a credit balance at a TAS level.   | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | Account Type = EXPND                     | USSGL Account Number | Zero             |
| 219    | Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Unexpired TAS) | The sum of the USSGL accounts must be less than zero.  | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |

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U.S. Standard General Ledger  
Data Edits - Summary Report

| Number | Name  | Description   | Fatal/Proposed Analytical                        | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label             | Right Side Label                         |
|--------|---|---|--|---------------------------------|--|-----------------------------|--|
| 220    | Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year | Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit. | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | Gross Outlays from Balances | Unexpended Balances Start of Fiscal Year |
| 221    | Disaster Emergency Fund Code "AAE" Balance Check                            | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.                                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts              | Sum of Zero                              |
| 222    | Disaster Emergency Fund Code "AAF" Balance Check                            | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.                                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts              | Sum of Zero                              |
| 223    | Disaster Emergency Fund Code "AAG" Balance Check                            | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.                                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts              | Sum of Zero                              |
| 224    | Disaster Emergency Fund Code "AAH" Balance Check                            | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.                                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts              | Sum of Zero                              |
| 225    | Disaster Emergency Fund Code "AAI" Balance Check                            | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.                                   | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts              | Sum of Zero                              |

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## Section VII

**U.S. Standard General Ledger  
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| Number | Name   | Description  | Fatal/Proposed Analytical                    | Type          | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|--------|--|--|--|---------------|--|-----------------|------------------|
| 226    | USSGL accounts with BEA_Category_Indicator "M" Zero Balance Check            | The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "M" must equal zero for each reported TAS. | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Accounts  | Sum of Zero      |
| 227    | USSGL accounts with BEA_Category_Indicator "D" Zero Balance Check            | The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "D" must equal zero for each reported TAS. | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Accounts  | Sum of Zero      |
| 228    | USSGL account with Reimbursable Flag "D" Zero Balance Check                  | The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.      | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Account   | Sum of Zero      |
| 229    | USSGL accounts with Reimbursable Flag "R" Zero Balance Check                 | The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.      | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Account   | Sum of Zero      |
| 230    | Borrowing Authority Converted to Cash and Resources Realized must equal      | USSGL 414500 (credit balance) and USSGL 414800 (debit balance) must be equal   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | USSGL           | USSGL            |
| 231    | Borrowing Authority Converted to Cash must equal specified BETC transactions | The sum of the specified BETC transactions for a TAS must equal USSGL 414500.  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF  | All                                      | USSGL           | BETC             |

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**U.S. Standard General Ledger  
Data Edits - Summary Report**

| Number | Name   | Description  | Fatal/Proposed Analytical                        | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label                  | Right Side Label           |
|--------|--|--|--|---------------------------------|--|----------------------------------|----------------------------|
| 232    | Disaster Emergency Fund Code "AAJ" Balance Check                               | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts                   | Sum of Zero                |
| 233    | Normal balance post closing check for Fund Balance With Treasury (Expired TAS) | The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).   | Fatal Period #<br>05/06/07/08/09/10<br>/11/12    | USSGL / Zero                    | Account Type = EXPND                     | USSGL Account Number             | Zero                       |
| 234    | Disaster Emergency Fund Code "AAK" Balance Check                               | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts                   | Sum of Zero                |
| 235    | Disaster Emergency Fund Code "AAL" Balance Check                               | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  | Fatal<br>01/02/03/04/05/06<br>/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts                   | Sum of Zero                |
| 811    | Test of Potential Edit 11 Change   | This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete. | Proposed Analytical                              | Statement Line / SMAF           | All                                      | Change in Non-Federal Securities | CGHNONFEDSEC Business Line |
| 950    | Custodial Activity Verification 1  | The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.  | Proposed Analytical                              | Statement Line / Statement Line | All                                      | Liability                        | Revenues                   |

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| Number | Name                              | Description   | Fatal/Proposed Analytical | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|--------|-----------------------------------|---|---------------------------|---------------------------------|--|-----------------|------------------|
| 951    | Custodial Activity Verification 2 | The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.   | Proposed Analytical       | Statement Line / Statement Line | All                                      | Liability       | Revenues         |
| 999    | BOC 9999 Monitoring               | This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances. This edit is for analysis only and will not go fatal. | Proposed Analytical       | USSGL / USSGL                   | All                                      | USSGL Debits    | USSGL Credits    |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 1  
**Rule Name:** Fund Balance With Treasury  
**Description:** The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | SMAF                             |  |  |
| 101000                          | E         |  |  |  | FBWT                             |  |  |
| 153200                          | E         |  |  |  |                                  |  |  |

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## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination                           |  |         |
|--|--|---------|--|--|---------|
| Statement  | Line Number  | Operand | Statement  | Line Number                            | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1000 - Unobligated balance brought forward, Oct 1  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter)         | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1010 - Unobligated balance transferred to other accounts (-)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project)         | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1011 - Unobligated balance transferred from other accounts   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2003 - Exempt from apportionment       | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2101 - Category A (by quarter)         | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)                            | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2102 - Category B (by project)         | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2103 - Exempt from apportionment       | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1021 - Recoveries of prior year unpaid obligations   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2201 - Available in the current period | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1022 - Capital transfer of unobligated balances to general fund (-)  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2202 - Available in subsequent periods | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1023 - Unobligated balances applied to repay debt (-)  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2203 - Anticipated (+ or -)            | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1024 - Unobligated balance of borrowing authority withdrawn (-)  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2301 - Available in the current period | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1025 - Unobligated balance of contract authority withdrawn (-)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2302 - Available in subsequent periods | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)                       | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2303 - Anticipated (+ or -)            | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds) | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2401 - Deferred                        | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving                              | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2402 - Withheld pending rescission     | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

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**Operand:** Equal (=)  
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| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination                           |   |         |
|--|---|---------|--|---|---------|
| Statement  | Line Number   | Operand | Statement  | Line Number                                     | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1029 - Other balances withdrawn to Treasury (-)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2403 - Other                                    | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1030 - Other balances withdrawn to special or trust funds (-)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2404 - Anticipated (+ or -)                     | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1031 - Other balances not available (-)   | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2413 - Expired unobligated balance: end of year | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)       | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1033 - Recoveries of prior year paid obligations  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-) | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1036 - Adjustment for debt forgiveness  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1037 - Unobligated balance of appropriation withdrawn (-)   | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1038 - Sequester (previously unavailable) for withdrawal  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1039 - Offset to adjustment for change in allocation of trust fund limitation (+ or -)                  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1040 - Adjustment to prior year indefinite appropriations in subsequent fiscal year                     | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1041 - Other balances previously not available  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1042 - Adjustment for change in allocation (general fund portion) (-)                                   | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1043 - Adjustment for change in allocation (offsetting collection/collected portion)                    | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1044 - Adjustment for change in allocation (offsetting collection/receivable portion)                   | +       |  |   |         |

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| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |             |         |
|--|---|---------|----------------------------------|-------------|---------|
| Statement  | Line Number   | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1045 - Adjustment for change in allocation (trust fund portion)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1046 - Adjustment for change in net principal (+ or -)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1047 - Withdrawal for existing unpaid obligation (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1060 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)                                  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1061 - Anticipated recoveries of prior year unpaid and paid obligations   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1062 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)                              | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1063 - Anticipated adjustment for change in allocation (general fund portion)                                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1064 - Anticipated adjustment for change in allocation (offsetting collection portion)                              | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1065 - Anticipated adjustment for change in allocation (trust fund portion)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1066 - Anticipated unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1067 - Anticipated adjustment for change in net principal (+ or -)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1068 - Anticipated unobligated balance of contract authority withdrawn (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1069 - Anticipated withdrawal for existing unpaid obligations (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1100 - Appropriation  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1101 - Appropriation (special or trust)   | +       |                                  |             |         |

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|--|--|---------|----------------------------------|-------------|---------|
| Statement  | Line Number  | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1102 - Appropriation (previously unavailable)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1103 - Appropriation (previously unavailable) (special or trust)                               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1104 - Appropriation available from subsequent year  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1105 - Appropriation available in prior year (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1106 - Reappropriation   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1120 - Appropriations transferred to other accounts (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1121 - Appropriations transferred from other accounts  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1122 - Exercised borrowing authority transferred from other accounts                           | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1130 - Appropriations permanently reduced (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1131 - Unobligated balance of appropriations permanently reduced (-)                           | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1132 - Appropriations temporarily reduced (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1133 - Unobligated balance of appropriations temporarily reduced (-)                           | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1134 - Appropriations precluded from obligation (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1135 - Appropriations precluded from obligation (special or trust) (-)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1136 - Appropriations applied to repay debt (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-) | +       |                                  |             |         |

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| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |             |         |
|--|--|---------|----------------------------------|-------------|---------|
| Statement  | Line Number  | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1138 - Appropriations applied to liquidate contract authority (-)                                    | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1139 - Appropriations substituted for borrowing authority (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1140 - Capital transfer of appropriations to general fund (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1141 - Appropriations applied to liquidate contract authority withdrawn (-)                          | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1150 - Anticipated appropriation (+ or -)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1152 - Anticipated capital transfers and redemption of debt (appropriations) (-)                     | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1153 - Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1154 - Anticipated appropriations precluded from obligation (-)                                      | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1155 - Anticipated indefinite appropriation permanently or temporarily reduced (-)                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1170 - Advance appropriation   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1171 - Advance appropriation (special or trust fund)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1172 - Advance appropriations transferred to other accounts (-)                                      | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1173 - Advance appropriations transferred from other accounts  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1174 - Advance appropriations permanently reduced (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1175 - Advance appropriations temporarily reduced (-)  | +       |                                  |             |         |

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| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |             |         |
|--|--|---------|----------------------------------|-------------|---------|
| Statement  | Line Number  | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1176 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)      | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1200 - Appropriation   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1201 - Appropriation (special or trust)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1202 - Appropriation (previously unavailable)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1203 - Appropriation (previously unavailable) (special or trust)                           | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1206 - Reappropriation   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1220 - Appropriations transferred to other accounts (-)                                    | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1221 - Appropriations transferred from other accounts                                      | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1222 - Exercised borrowing authority transferred from other accounts                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1234 - Appropriations precluded from obligation (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1235 - Appropriations precluded from obligation (special or trust) (-)                     | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1236 - Appropriations applied to repay debt (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1238 - Appropriations applied to liquidate contract authority (-)                          | +       |                                  |             |         |

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| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |             |         |
|--|---|---------|----------------------------------|-------------|---------|
| Statement  | Line Number   | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1239 - Appropriations substituted for borrowing authority (-)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1240 - Capital transfer of appropriations to general fund (-)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1250 - Anticipated appropriation (+ or -)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)          | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1252 - Anticipated capital transfers and redemption of debt (appropriations) (-)      | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1254 - Anticipated appropriations precluded from obligation (-)                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1255 - Anticipated indefinite appropriation permanently or temporarily reduced (-)    | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1270 - Advance appropriation  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1271 - Advance appropriation (special or trust fund)                                  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1272 - Advance appropriations transferred to other accounts (-)                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1273 - Advance appropriations transferred from other accounts                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1274 - Advance appropriations permanently reduced (-)                                 | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1275 - Advance appropriations temporarily reduced (-)                                 | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1276 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1300 - Borrowing authority  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1320 - Borrowing authority permanently reduced (-)                                    | +       |                                  |             |         |

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|--|--|---------|----------------------------------|-------------|---------|
| Statement  | Line Number  | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1330 - Anticipated reductions to current fiscal year borrowing authority (-)                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1400 - Borrowing authority   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1410 - Exercised borrowing authority transferred to other accounts (-)                             | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1420 - Borrowing authority permanently reduced (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1421 - Borrowing authority temporarily reduced (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1422 - Borrowing authority applied to repay debt (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1424 - Capital transfers of borrowing authority to general fund (-)                                | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1430 - Anticipated reductions to current fiscal year borrowing authority (-)                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1431 - Anticipated nonexpenditure transfers of exercised borrowing authority (-)                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1432 - Anticipated borrowing authority precluded from obligation (-)                               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1500 - Contract authority  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1510 - Contract authority transferred to other accounts (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1511 - Contract authority transferred from other accounts  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | +       |                                  |             |         |

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| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |             |         |
|--|--|---------|----------------------------------|-------------|---------|
| Statement  | Line Number  | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1522 - Contract authority precluded from obligation (limitation on obligations) (-)                | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1530 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1531 - Anticipated adjustments to current year contract authority (+ or -)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1532 - Anticipated contract authority precluded from obligation (-)                                | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1600 - Contract authority  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1603 - Contract authority (previously unavailable)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1610 - Contract authority transferred to other accounts (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1611 - Contract authority transferred from other accounts  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1621 - Contract authority temporarily reduced (-)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1622 - Contract authority precluded from obligation (limitation on obligations) (-)                | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1631 - Anticipated adjustments to current year contract authority (+ or -)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1701 - Change in uncollected payments, Federal sources (+ or -)                                    | +       |                                  |             |         |

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|--|---|---------|----------------------------------|-------------|---------|
| Statement  | Line Number   | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1702 - Offsetting collections (previously unavailable)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1710 - Spending authority from offsetting collections transferred to other accounts (-)                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1711 - Spending authority from offsetting collections transferred from other accounts                           | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1720 - Capital transfer of spending authority from offsetting collections to general fund (-)                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1721 - Spending authority from offsetting collections permanently reduced (-)                                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)            | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1725 - Spending authority from offsetting collections applied to repay debt (-)                                 | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1727 - Spending authority from offsetting collections substituted for borrowing authority (-)                   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1740 - Anticipated collections, reimbursements, and other income  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)    | +       |                                  |             |         |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |             |         |
|--|---|---------|----------------------------------|-------------|---------|
| Statement  | Line Number   | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)            | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1743 - Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1744 - Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)                    | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1801 - Change in uncollected payments, Federal sources (+ or -)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1802 - Offsetting collections (previously unavailable)  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1810 - Spending authority from offsetting collections transferred to other accounts (-)                                     | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1811 - Spending authority from offsetting collections transferred from other accounts                                       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1820 - Capital transfer of spending authority from offsetting collections to general fund (-)                               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1821 - Spending authority from offsetting collections permanently reduced (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1822 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)                        | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)             | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)             | +       |                                  |             |         |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |             |         |
|--|---|---------|----------------------------------|-------------|---------|
| Statement  | Line Number   | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1825 - Spending authority from offsetting collections applied to repay debt (-)   | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)                           | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1827 - Spending authority from offsetting collections substituted for borrowing authority (-)                               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1840 - Anticipated collections, reimbursements, and other income  | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)                | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)            | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1843 - Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1844 - Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)                    | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 1902 - Adjustment for total budgetary resources subject to obligation limitation (-)  | +       |                                  |             |         |

SUPPLEMENT

Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 3  
**Rule Name:** Beginning Budgetary Account Balance  
**Description:** The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 412200                          | B         |  |  |  | 0                                |  |  |
| 412600                          | B         |  |  |  |                                  |  |  |
| 412700                          | B         |  |  |  |                                  |  |  |
| 413600                          | B         |  |  |  |                                  |  |  |
| 413700                          | B         |  |  |  |                                  |  |  |
| 413900                          | B         |  |  |  |                                  |  |  |
| 414900                          | B         |  |  |  |                                  |  |  |
| 415300                          | B         |  |  |  |                                  |  |  |
| 416600                          | B         |  |  |  |                                  |  |  |
| 417100                          | B         |  |  |  |                                  |  |  |
| 417200                          | B         |  |  |  |                                  |  |  |
| 420100                          | B         |  |  |  |                                  |  |  |
| 420190                          | B         |  |  |  |                                  |  |  |
| 422100                          | B         |  |  |  |                                  |  |  |
| 422200                          | B         |  |  |  |                                  |  |  |
| 422300                          | B         |  |  |  |                                  |  |  |
| 422500                          | B         |  |  |  |                                  |  |  |
| 425100                          | B         |  |  |  |                                  |  |  |
| 428300                          | B         |  |  |  |                                  |  |  |
| 428500                          | B         |  |  |  |                                  |  |  |
| 428600                          | B         |  |  |  |                                  |  |  |
| 428700                          | B         |  |  |  |                                  |  |  |
| 429500                          | B         |  |  |  |                                  |  |  |
| 429590                          | B         |  |  |  |                                  |  |  |
| 433000                          | B         |  |  |  |                                  |  |  |
| 436000                          | B         |  |  |  |                                  |  |  |
| 438400                          | B         |  |  |  |                                  |  |  |
| 439400                          | B         |  |  |  |                                  |  |  |
| 439401                          | B         |  |  |  |                                  |  |  |
| 439440                          | B         |  |  |  |                                  |  |  |
| 439700                          | B         |  |  |  |                                  |  |  |
| 439730                          | B         |  |  |  |                                  |  |  |
| 439800                          | B         |  |  |  |                                  |  |  |
| 445000                          | B         |  |  |  |                                  |  |  |
| 462000                          | B         |  |  |  |                                  |  |  |
| 462090                          | B         |  |  |  |                                  |  |  |
| 462091                          | B         |  |  |  |                                  |  |  |
| 463500                          | B         |  |  |  |                                  |  |  |
| 465000                          | B         |  |  |  |                                  |  |  |
| 480100                          | B         |  |  |  |                                  |  |  |
| 480200                          | B         |  |  |  |                                  |  |  |
| 490100                          | B         |  |  |  |                                  |  |  |
| 490800                          | B         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

| Left Side Attribute Combination |           |                     |            |  | Right Side Attribute Combination |           |                     |            |  |
|---------------------------------|-----------|---------------------|------------|--|----------------------------------|-----------|---------------------|------------|--|
| USSGL Account Number            | Begin/End | Authority Type Code | Fed/NonFed |  | USSGL Account Number             | Begin/End | Authority Type Code | Fed/NonFed |  |
| 101000                          | E         |                     | G          |  | 412400                           | E         |                     |            |  |
| 109000                          | E         |                     | G          |  | 412700                           | E         |                     | F          |  |
| 112000                          | E         |                     | N          |  | 415700                           | E         | C                   |            |  |
| 112500                          | E         |                     | N          |  | 415700                           | E         | P                   |            |  |
| 113000                          | E         |                     | N          |  | 415730                           | E         |                     |            |  |
| 119090                          | E         |                     |            |  | 415800                           | E         |                     |            |  |
| 119305                          | E         |                     |            |  | 417200                           | E         | P                   | F          |  |
| 119306                          | E         |                     |            |  | 417200                           | E         | S                   | F          |  |
| 119307                          | E         |                     |            |  | 417212                           | E         | P                   | F          |  |
| 119309                          | E         |                     |            |  | 432000                           | E         |                     |            |  |
| 119333                          | E         |                     |            |  | 432100                           | E         |                     |            |  |
| 119400                          | E         |                     | N          |  | 433000                           | E         |                     |            |  |
| 120500                          | E         |                     | N          |  | 435700                           | E         |                     |            |  |
| 120900                          | E         |                     | N          |  | 436000                           | E         |                     |            |  |
| 123000                          | E         |                     | N          |  | 436001                           | E         |                     |            |  |
| 135090                          | E         |                     |            |  | 438200                           | E         | D                   |            |  |
| 135990                          | E         |                     |            |  | 438200                           | E         | P                   |            |  |
| 161000                          | E         |                     | F          |  | 438200                           | E         | S                   |            |  |
| 161020                          | E         |                     | F          |  | 438300                           | E         | P                   |            |  |
| 161100                          | E         |                     | F          |  | 438300                           | E         | S                   |            |  |
| 161120                          | E         |                     | F          |  | 438400                           | E         | D                   |            |  |
| 161800                          | E         |                     | E          |  | 438400                           | E         | P                   |            |  |
| 162000                          | E         |                     | E          |  | 438400                           | E         | S                   |            |  |
| 162000                          | E         |                     | F          |  | 438500                           | E         | P                   |            |  |
| 162100                          | E         |                     | F          |  | 438500                           | E         | S                   |            |  |
| 163000                          | E         |                     | F          |  | 439400                           | E         |                     |            |  |
| 163100                          | E         |                     | F          |  | 439401                           | E         | P                   |            |  |
| 163300                          | E         |                     | F          |  | 439401                           | E         | S                   |            |  |
| 167000                          | E         |                     | N          |  | 439402                           | E         | P                   |            |  |
| 167100                          | E         |                     | N          |  | 439402                           | E         | S                   |            |  |
| 167200                          | E         |                     | N          |  | 439412                           | E         | P                   |            |  |
| 167900                          | E         |                     | N          |  | 439440                           | E         |                     |            |  |
| 299100                          | E         |                     | F          |  | 439500                           | E         | B                   |            |  |
| 299100                          | E         |                     | G          |  | 439500                           | E         | C                   |            |  |
| 299110                          | E         |                     | F          |  | 439500                           | E         | D                   |            |  |
| 403400                          | E         |                     |            |  | 439500                           | E         | P                   |            |  |
| 403500                          | E         |                     |            |  | 439500                           | E         | R                   |            |  |
| 404400                          | E         |                     |            |  | 439500                           | E         | S                   |            |  |
| 404700                          | E         | B                   |            |  | 439504                           | E         | C                   |            |  |
| 404700                          | E         | P                   |            |  | 439504                           | E         | P                   |            |  |
| 404700                          | E         | S                   |            |  | 439504                           | E         | S                   |            |  |
| 404800                          | E         |                     |            |  | 439600                           | E         |                     |            |  |
| 405000                          | E         |                     |            |  | 439700                           | E         | B                   |            |  |
| 406000                          | E         |                     | N          |  | 439700                           | E         | C                   |            |  |
| 407000                          | E         |                     | E          |  | 439700                           | E         | P                   |            |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

| Left Side Attribute Combination |           |                     |            |  | Right Side Attribute Combination |           |                     |            |  |
|---------------------------------|-----------|---------------------|------------|--|----------------------------------|-----------|---------------------|------------|--|
| USSGL Account Number            | Begin/End | Authority Type Code | Fed/NonFed |  | USSGL Account Number             | Begin/End | Authority Type Code | Fed/NonFed |  |
| 407000                          | E         |                     | F          |  | 439701                           | E         | P                   |            |  |
| 408000                          | E         | X                   |            |  | 439702                           | E         | P                   |            |  |
| 408100                          | E         | B                   |            |  | 439703                           | E         | P                   |            |  |
| 408100                          | E         | C                   |            |  | 439730                           | E         |                     |            |  |
| 408100                          | E         | D                   |            |  | 439800                           | E         | S                   |            |  |
| 408100                          | E         | P                   |            |  | 439900                           | E         |                     |            |  |
| 408100                          | E         | R                   |            |  | 442000                           | E         |                     |            |  |
| 408100                          | E         | S                   |            |  | 443000                           | E         |                     |            |  |
| 408200                          | E         | B                   |            |  | 445000                           | E         |                     |            |  |
| 408200                          | E         | C                   |            |  | 451000                           | E         |                     |            |  |
| 408200                          | E         | D                   |            |  | 461000                           | E         |                     |            |  |
| 408200                          | E         | P                   |            |  | 462000                           | E         |                     |            |  |
| 408200                          | E         | R                   |            |  | 462090                           | E         |                     |            |  |
| 408200                          | E         | S                   |            |  | 462091                           | E         |                     |            |  |
| 408300                          | E         | B                   |            |  | 463500                           | E         |                     |            |  |
| 408300                          | E         | C                   |            |  | 465000                           | E         |                     |            |  |
| 408300                          | E         | D                   |            |  | 470000                           | E         |                     |            |  |
| 408300                          | E         | P                   |            |  | 472000                           | E         |                     |            |  |
| 408300                          | E         | R                   |            |  | 479010                           | E         |                     |            |  |
| 408300                          | E         | S                   |            |  | 480100                           | E         |                     |            |  |
| 411912                          | E         | P                   |            |  | 480110                           | E         |                     |            |  |
| 412000                          | E         |                     |            |  | 483100                           | E         |                     | F          |  |
| 412050                          | E         | P                   |            |  | 487100                           | E         |                     |            |  |
| 412100                          | E         | P                   |            |  | 488100                           | E         |                     |            |  |
| 412100                          | E         | S                   |            |  | 490100                           | E         |                     |            |  |
| 412300                          | E         | B                   |            |  | 490110                           | E         |                     |            |  |
| 412300                          | E         | P                   |            |  | 493100                           | E         |                     | F          |  |
| 412300                          | E         | S                   |            |  | 497100                           | E         |                     |            |  |
| 412600                          | E         | B                   | F          |  | 498100                           | E         |                     |            |  |
| 412600                          | E         | P                   | F          |  |                                  |           |                     |            |  |
| 412600                          | E         | R                   | F          |  |                                  |           |                     |            |  |
| 413100                          | E         |                     |            |  |                                  |           |                     |            |  |
| 413120                          | E         |                     |            |  |                                  |           |                     |            |  |
| 413200                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 413300                          | E         |                     |            |  |                                  |           |                     |            |  |
| 413400                          | E         |                     |            |  |                                  |           |                     |            |  |
| 413415                          | E         |                     |            |  |                                  |           |                     |            |  |
| 413500                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 413500                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 413600                          | E         |                     |            |  |                                  |           |                     |            |  |
| 413700                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 413900                          | E         |                     |            |  |                                  |           |                     |            |  |
| 414000                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 414000                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 414100                          | E         |                     |            |  |                                  |           |                     |            |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

| Left Side Attribute Combination |           |                     |            |  | Right Side Attribute Combination |           |                     |            |  |
|---------------------------------|-----------|---------------------|------------|--|----------------------------------|-----------|---------------------|------------|--|
| USSGL Account Number            | Begin/End | Authority Type Code | Fed/NonFed |  | USSGL Account Number             | Begin/End | Authority Type Code | Fed/NonFed |  |
| 414120                          | E         |                     |            |  |                                  |           |                     |            |  |
| 414300                          | E         |                     |            |  |                                  |           |                     |            |  |
| 414400                          | E         |                     |            |  |                                  |           |                     |            |  |
| 414500                          | E         |                     |            |  |                                  |           |                     |            |  |
| 414900                          | E         |                     |            |  |                                  |           |                     |            |  |
| 414910                          | E         |                     |            |  |                                  |           |                     |            |  |
| 415300                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 415400                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 415500                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 416000                          | E         | C                   |            |  |                                  |           |                     |            |  |
| 416000                          | E         | D                   |            |  |                                  |           |                     |            |  |
| 416000                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 416000                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 416500                          | E         |                     |            |  |                                  |           |                     |            |  |
| 416512                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 416600                          | E         | P                   | F          |  |                                  |           |                     |            |  |
| 416600                          | E         | S                   | F          |  |                                  |           |                     |            |  |
| 416612                          | E         | P                   | F          |  |                                  |           |                     |            |  |
| 416800                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 417100                          | E         | P                   | F          |  |                                  |           |                     |            |  |
| 417100                          | E         | S                   | F          |  |                                  |           |                     |            |  |
| 417112                          | E         | P                   | F          |  |                                  |           |                     |            |  |
| 418000                          | E         |                     |            |  |                                  |           |                     |            |  |
| 418300                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 418300                          | E         | R                   |            |  |                                  |           |                     |            |  |
| 418300                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 419900                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 421000                          | E         |                     |            |  |                                  |           |                     |            |  |
| 421500                          | E         |                     |            |  |                                  |           |                     |            |  |
| 422100                          | E         |                     | E          |  |                                  |           |                     |            |  |
| 422100                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 422300                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 422500                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 422512                          | E         | S                   | F          |  |                                  |           |                     |            |  |
| 423000                          | E         |                     | E          |  |                                  |           |                     |            |  |
| 423000                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 423200                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 423300                          | E         |                     | E          |  |                                  |           |                     |            |  |
| 423300                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 423400                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 423500                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 424000                          | E         |                     |            |  |                                  |           |                     |            |  |
| 425100                          | E         |                     | E          |  |                                  |           |                     |            |  |
| 425100                          | E         |                     | F          |  |                                  |           |                     |            |  |
| 425512                          | E         | S                   | F          |  |                                  |           |                     |            |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

| Left Side Attribute Combination |           |                     |            |  | Right Side Attribute Combination |           |                     |            |  |
|---------------------------------|-----------|---------------------|------------|--|----------------------------------|-----------|---------------------|------------|--|
| USSGL Account Number            | Begin/End | Authority Type Code | Fed/NonFed |  | USSGL Account Number             | Begin/End | Authority Type Code | Fed/NonFed |  |
| 428300                          | E         |                     |            |  |                                  |           |                     |            |  |
| 428500                          | E         |                     |            |  |                                  |           |                     |            |  |
| 428600                          | E         |                     |            |  |                                  |           |                     |            |  |
| 428700                          | E         |                     |            |  |                                  |           |                     |            |  |
| 431000                          | E         |                     |            |  |                                  |           |                     |            |  |
| 438200                          | E         | B                   |            |  |                                  |           |                     |            |  |
| 438200                          | E         | C                   |            |  |                                  |           |                     |            |  |
| 438400                          | E         | B                   |            |  |                                  |           |                     |            |  |
| 438400                          | E         | C                   |            |  |                                  |           |                     |            |  |
| 438600                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 438600                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 438900                          | E         | P                   |            |  |                                  |           |                     |            |  |
| 438900                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 439200                          | E         | B                   |            |  |                                  |           |                     |            |  |
| 439200                          | E         | C                   |            |  |                                  |           |                     |            |  |
| 439200                          | E         | X                   |            |  |                                  |           |                     |            |  |
| 439300                          | E         | B                   |            |  |                                  |           |                     |            |  |
| 439300                          | E         | C                   |            |  |                                  |           |                     |            |  |
| 439300                          | E         | X                   |            |  |                                  |           |                     |            |  |
| 439502                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 439801                          | E         | S                   |            |  |                                  |           |                     |            |  |
| 449000                          | E         |                     |            |  |                                  |           |                     |            |  |
| 459000                          | E         |                     |            |  |                                  |           |                     |            |  |
| 469000                          | E         |                     |            |  |                                  |           |                     |            |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 5  
**Rule Name:** Funds Held Outside of Treasury Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 112000                          | E         | N          |  |  | FHOT                             |  |  |
| 112500                          | E         | N          |  |  |                                  |  |  |
| 113000                          | E         | N          |  |  |                                  |  |  |
| 113500                          | E         | N          |  |  |                                  |  |  |
| 113510                          | E         | N          |  |  |                                  |  |  |
| 120500                          | E         | N          |  |  |                                  |  |  |
| 120900                          | E         | N          |  |  |                                  |  |  |
| 123000                          | E         | N          |  |  |                                  |  |  |
| 123500                          | E         | N          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 6  
**Rule Name:** Holding of Special Drawing Rights Business Line Balance  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 119400                          | E         | N          |  |  | HOLDSDR                          |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 7  
**Rule Name:** Reserve Position Business Line Balance  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Business Line                    |  |  |
| 119305                          | E         |  |  |  | RESPOS                           |  |  |
| 119306                          | E         |  |  |  |                                  |  |  |
| 119307                          | E         |  |  |  |                                  |  |  |
| 119309                          | E         |  |  |  |                                  |  |  |
| 119333                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 8  
**Rule Name:** Unrealized Discount Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 161100                          | E         | F          |  |  | UNRLDISC                         |  |  |
| 161100                          | E         | N          |  |  |                                  |  |  |
| 161120                          | E         | F          |  |  |                                  |  |  |
| 161120                          | E         | N          |  |  |                                  |  |  |
| 162100                          | E         | F          |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 9  
**Rule Name:** Investment of Agency Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 162000                          | E         | F          |  |  | INVAGNCYSEC                      |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 10  
**Rule Name:** Investments in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 161800                          | E         | E          |  |  | INVFORSEC                        |  |  |
| 162000                          | E         | E          |  |  | INVNONFEDSEC                     |  |  |
| 167000                          | E         | N          |  |  |                                  |  |  |
| 167100                          | E         | N          |  |  |                                  |  |  |
| 167200                          | E         | N          |  |  |                                  |  |  |
| 167900                          | E         | N          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 11  
**Rule Name:** Change in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 161800                          | E         | N          |  |  | CGHNONFEDSEC                     |  |  |
| 162000                          | E         | N          |  |  |                                  |  |  |
| 162100                          | E         | N          |  |  |                                  |  |  |
| 162200                          | E         | N          |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 12  
**Rule Name:** Investment in US Treasury Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 161000                          | E         | F          |  |  | INVUSTREASSEC                    |  |  |
| 161000                          | E         | N          |  |  |                                  |  |  |
| 161020                          | E         | F          |  |  |                                  |  |  |
| 161020                          | E         | N          |  |  |                                  |  |  |
| 163000                          | E         | F          |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 13  
**Rule Name:** Unamortized Discount and Premium Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed |  |  | Business Line                    |  |  |
| 163100                          | E         | F          |  |  | ANAMTDISCPREM                    |  |  |
| 163300                          | E         | F          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 14  
**Rule Name:** SF133 Proof  
**Description:** In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination                           |   |         |
|--|---|---------|--|---|---------|
| Statement  | Line Number   | Operand | Statement  | Line Number                                     | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 1021 - Recoveries of prior year unpaid obligations                                    | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1033 - Recoveries of prior year paid obligations                                      | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4011 - Outlays from discretionary balances      | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1043 - Adjustment for change in allocation (offsetting collection/collected portion)  | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4030 - Federal sources (-)                      | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1044 - Adjustment for change in allocation (offsetting collection/receivable portion) | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4031 - Interest on Federal securities (-)       | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected  | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4033 - Non-Federal sources (-)                  | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1701 - Change in uncollected payments, Federal sources (+ or -)                       | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4034 - Offsetting governmental collections (-)  | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected  | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4110 - Outlays, gross (total)                   | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 1801 - Change in uncollected payments, Federal sources (+ or -)                       | -       | SF 133: Report on Budget Execution and Budgetary Resources | 4120 - Federal sources (-)                      | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter)  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 4121 - Interest on Federal securities (-)       | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project)  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 4122 - Interest on uninvested funds (-)         | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 2003 - Exempt from apportionment  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 4123 - Non-Federal sources (-)                  | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 2101 - Category A (by quarter)  | +       | SF 133: Report on Budget Execution and Budgetary Resources | 4124 - Offsetting governmental collections (-)  | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 2102 - Category B (by project)  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 2103 - Exempt from apportionment  | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3000 - Unpaid obligations, brought forward, Oct 1                                     | +       |  |   |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3001 - Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)              | +       |  |   |         |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 14  
**Rule Name:** SF133 Proof  
**Description:** In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |             |         |
|--|---|---------|----------------------------------|-------------|---------|
| Statement  | Line Number   | Operand | Statement                        | Line Number | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 3012 - Withdrawal for existing unpaid obligations                         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3030 - Unpaid obligations transferred to other accounts (-)               | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3031 - Unpaid obligations transferred from other accounts                 | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3050 - Unpaid obligations, end of year                                    | -       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)         | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3061 - Adjustment to uncollected pymts, Fed sources, brought forward, Oct | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3080 - Uncollected pymts, Fed sources transferred to other accounts       | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3081 - Uncollected pymts, Fed sources transferred from other accounts (-) | +       |                                  |             |         |
| SF 133: Report on Budget Execution and Budgetary Resources | 3090 - Uncollected pymts, Fed sources, end of year (-)                    | -       |                                  |             |         |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 15  
**Rule Name:** Reimbursements Earned and Refunds Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for reimbursements earned and refunds.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 408100                          | E         |  |  |  | 0                                |  |  |
| 408200                          | E         |  |  |  |                                  |  |  |
| 408300                          | E         |  |  |  |                                  |  |  |
| 413700                          | E         |  |  |  |                                  |  |  |
| 415300                          | E         |  |  |  |                                  |  |  |
| 415400                          | E         |  |  |  |                                  |  |  |
| 416600                          | E         |  |  |  |                                  |  |  |
| 416612                          | E         |  |  |  |                                  |  |  |
| 416800                          | E         |  |  |  |                                  |  |  |
| 419900                          | E         |  |  |  |                                  |  |  |
| 422500                          | E         |  |  |  |                                  |  |  |
| 423200                          | E         |  |  |  |                                  |  |  |
| 423300                          | E         |  |  |  |                                  |  |  |
| 423400                          | E         |  |  |  |                                  |  |  |
| 425100                          | E         |  |  |  |                                  |  |  |
| 428300                          | E         |  |  |  |                                  |  |  |
| 428500                          | E         |  |  |  |                                  |  |  |
| 428600                          | E         |  |  |  |                                  |  |  |
| 428700                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 16  
Rule Name: Unfilled Customer Orders Zero Balance Check  
Description: A canceling TAS must have a zero balance for unfilled customer orders.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 12  
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 422100                          | E         |  |  |  | 0                                |  |  |
| 422300                          | E         |  |  |  |                                  |  |  |
| 423000                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 17  
Rule Name: Undelivered Orders and Contracts Zero Balance Check  
Description: A canceling TAS must have a zero balance for undelivered orders and contracts.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 12  
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 480100                          | E         |  |  |  | 0                                |  |  |
| 480110                          | E         |  |  |  |                                  |  |  |
| 483100                          | E         |  |  |  |                                  |  |  |
| 487100                          | E         |  |  |  |                                  |  |  |
| 488100                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 18  
**Rule Name:** Accounts Payable and Other Liabilities Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for accounts payable and other liabilities.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 412400                          | E         |  |  |  | 0                                |  |  |
| 412700                          | E         |  |  |  |                                  |  |  |
| 417200                          | E         |  |  |  |                                  |  |  |
| 417212                          | E         |  |  |  |                                  |  |  |
| 432000                          | E         |  |  |  |                                  |  |  |
| 490100                          | E         |  |  |  |                                  |  |  |
| 490110                          | E         |  |  |  |                                  |  |  |
| 493100                          | E         |  |  |  |                                  |  |  |
| 497100                          | E         |  |  |  |                                  |  |  |
| 498100                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 19  
**Rule Name:** Unobligated Balance Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for Unobligated Balances.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 415700                          | E         |  |  |  | 0                                |  |  |
| 415800                          | E         |  |  |  |                                  |  |  |
| 438200                          | E         |  |  |  |                                  |  |  |
| 438300                          | E         |  |  |  |                                  |  |  |
| 439400                          | E         |  |  |  |                                  |  |  |
| 439600                          | E         |  |  |  |                                  |  |  |
| 439700                          | E         |  |  |  |                                  |  |  |
| 439701                          | E         |  |  |  |                                  |  |  |
| 439800                          | E         |  |  |  |                                  |  |  |
| 439900                          | E         |  |  |  |                                  |  |  |
| 442000                          | E         |  |  |  |                                  |  |  |
| 443000                          | E         |  |  |  |                                  |  |  |
| 445000                          | E         |  |  |  |                                  |  |  |
| 451000                          | E         |  |  |  |                                  |  |  |
| 461000                          | E         |  |  |  |                                  |  |  |
| 462000                          | E         |  |  |  |                                  |  |  |
| 465000                          | E         |  |  |  |                                  |  |  |
| 470000                          | E         |  |  |  |                                  |  |  |
| 472000                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 20  
**Rule Name:** Outlay Reconciliation  
**Description:** The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number                                     | Operand | SMAF                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | +       | NET_OUTLAY                       |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4011 - Outlays from discretionary balances      | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4030 - Federal sources (-)                      | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4031 - Interest on Federal securities (-)       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4033 - Non-Federal sources (-)                  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4034 - Offsetting governmental collections (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4110 - Outlays, gross (total)                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4120 - Federal sources (-)                      | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4121 - Interest on Federal securities (-)       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4122 - Interest on uninvested funds (-)         | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4123 - Non-Federal sources (-)                  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4124 - Offsetting governmental collections (-)  | +       |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 21  
**Rule Name:** Fiscal Year Budgetary Closing Edit  
**Description:** The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** CL: Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination  |  |  | Right Side Attribute Combination |  |  |
|----------------------------------|--|--|----------------------------------|--|--|
|                                  |  |  |                                  |  |  |
| Please see Closing Edits Report. |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 22

Rule Name: Beginning Proprietary Account Balance

Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 101000                          | B         |  |  |  | 0                                |  |  |
| 110100                          | B         |  |  |  |                                  |  |  |
| 110300                          | B         |  |  |  |                                  |  |  |
| 110900                          | B         |  |  |  |                                  |  |  |
| 111000                          | B         |  |  |  |                                  |  |  |
| 112000                          | B         |  |  |  |                                  |  |  |
| 112500                          | B         |  |  |  |                                  |  |  |
| 113000                          | B         |  |  |  |                                  |  |  |
| 113500                          | B         |  |  |  |                                  |  |  |
| 113510                          | B         |  |  |  |                                  |  |  |
| 114500                          | B         |  |  |  |                                  |  |  |
| 119000                          | B         |  |  |  |                                  |  |  |
| 119090                          | B         |  |  |  |                                  |  |  |
| 119305                          | B         |  |  |  |                                  |  |  |
| 119306                          | B         |  |  |  |                                  |  |  |
| 119307                          | B         |  |  |  |                                  |  |  |
| 119309                          | B         |  |  |  |                                  |  |  |
| 119333                          | B         |  |  |  |                                  |  |  |
| 119400                          | B         |  |  |  |                                  |  |  |
| 119500                          | B         |  |  |  |                                  |  |  |
| 120000                          | B         |  |  |  |                                  |  |  |
| 120500                          | B         |  |  |  |                                  |  |  |
| 120900                          | B         |  |  |  |                                  |  |  |
| 123000                          | B         |  |  |  |                                  |  |  |
| 123500                          | B         |  |  |  |                                  |  |  |
| 125000                          | B         |  |  |  |                                  |  |  |
| 131000                          | B         |  |  |  |                                  |  |  |
| 131900                          | B         |  |  |  |                                  |  |  |
| 132000                          | B         |  |  |  |                                  |  |  |
| 132100                          | B         |  |  |  |                                  |  |  |
| 132500                          | B         |  |  |  |                                  |  |  |
| 132900                          | B         |  |  |  |                                  |  |  |
| 133000                          | B         |  |  |  |                                  |  |  |
| 133500                          | B         |  |  |  |                                  |  |  |
| 134000                          | B         |  |  |  |                                  |  |  |
| 134100                          | B         |  |  |  |                                  |  |  |
| 134200                          | B         |  |  |  |                                  |  |  |
| 134300                          | B         |  |  |  |                                  |  |  |
| 134400                          | B         |  |  |  |                                  |  |  |
| 134500                          | B         |  |  |  |                                  |  |  |
| 134600                          | B         |  |  |  |                                  |  |  |
| 134700                          | B         |  |  |  |                                  |  |  |
| 134800                          | B         |  |  |  |                                  |  |  |
| 134900                          | B         |  |  |  |                                  |  |  |
| 135000                          | B         |  |  |  |                                  |  |  |
| 135090                          | B         |  |  |  |                                  |  |  |
| 135100                          | B         |  |  |  |                                  |  |  |
| 135900                          | B         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 135990                          | B         |  |  |  |                                  |  |  |
| 136000                          | B         |  |  |  |                                  |  |  |
| 136100                          | B         |  |  |  |                                  |  |  |
| 136300                          | B         |  |  |  |                                  |  |  |
| 136500                          | B         |  |  |  |                                  |  |  |
| 136700                          | B         |  |  |  |                                  |  |  |
| 136800                          | B         |  |  |  |                                  |  |  |
| 137000                          | B         |  |  |  |                                  |  |  |
| 137100                          | B         |  |  |  |                                  |  |  |
| 137300                          | B         |  |  |  |                                  |  |  |
| 137400                          | B         |  |  |  |                                  |  |  |
| 137500                          | B         |  |  |  |                                  |  |  |
| 137700                          | B         |  |  |  |                                  |  |  |
| 137800                          | B         |  |  |  |                                  |  |  |
| 137900                          | B         |  |  |  |                                  |  |  |
| 138000                          | B         |  |  |  |                                  |  |  |
| 138100                          | B         |  |  |  |                                  |  |  |
| 138400                          | B         |  |  |  |                                  |  |  |
| 138500                          | B         |  |  |  |                                  |  |  |
| 138900                          | B         |  |  |  |                                  |  |  |
| 139900                          | B         |  |  |  |                                  |  |  |
| 141000                          | B         |  |  |  |                                  |  |  |
| 151100                          | B         |  |  |  |                                  |  |  |
| 151200                          | B         |  |  |  |                                  |  |  |
| 151300                          | B         |  |  |  |                                  |  |  |
| 151400                          | B         |  |  |  |                                  |  |  |
| 151600                          | B         |  |  |  |                                  |  |  |
| 151900                          | B         |  |  |  |                                  |  |  |
| 152100                          | B         |  |  |  |                                  |  |  |
| 152200                          | B         |  |  |  |                                  |  |  |
| 152300                          | B         |  |  |  |                                  |  |  |
| 152400                          | B         |  |  |  |                                  |  |  |
| 152500                          | B         |  |  |  |                                  |  |  |
| 152600                          | B         |  |  |  |                                  |  |  |
| 152700                          | B         |  |  |  |                                  |  |  |
| 152900                          | B         |  |  |  |                                  |  |  |
| 153100                          | B         |  |  |  |                                  |  |  |
| 153200                          | B         |  |  |  |                                  |  |  |
| 154100                          | B         |  |  |  |                                  |  |  |
| 154200                          | B         |  |  |  |                                  |  |  |
| 154900                          | B         |  |  |  |                                  |  |  |
| 155100                          | B         |  |  |  |                                  |  |  |
| 155900                          | B         |  |  |  |                                  |  |  |
| 156100                          | B         |  |  |  |                                  |  |  |
| 156900                          | B         |  |  |  |                                  |  |  |
| 157100                          | B         |  |  |  |                                  |  |  |
| 157200                          | B         |  |  |  |                                  |  |  |
| 159100                          | B         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 22  
Rule Name: Beginning Proprietary Account Balance  
Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 159900                          | B         |  |  |  |                                  |  |  |
| 161000                          | B         |  |  |  |                                  |  |  |
| 161020                          | B         |  |  |  |                                  |  |  |
| 161100                          | B         |  |  |  |                                  |  |  |
| 161120                          | B         |  |  |  |                                  |  |  |
| 161200                          | B         |  |  |  |                                  |  |  |
| 161220                          | B         |  |  |  |                                  |  |  |
| 161300                          | B         |  |  |  |                                  |  |  |
| 161320                          | B         |  |  |  |                                  |  |  |
| 161800                          | B         |  |  |  |                                  |  |  |
| 162000                          | B         |  |  |  |                                  |  |  |
| 162100                          | B         |  |  |  |                                  |  |  |
| 162200                          | B         |  |  |  |                                  |  |  |
| 162300                          | B         |  |  |  |                                  |  |  |
| 163000                          | B         |  |  |  |                                  |  |  |
| 163100                          | B         |  |  |  |                                  |  |  |
| 163300                          | B         |  |  |  |                                  |  |  |
| 164200                          | B         |  |  |  |                                  |  |  |
| 164300                          | B         |  |  |  |                                  |  |  |
| 164400                          | B         |  |  |  |                                  |  |  |
| 164500                          | B         |  |  |  |                                  |  |  |
| 164600                          | B         |  |  |  |                                  |  |  |
| 164700                          | B         |  |  |  |                                  |  |  |
| 165000                          | B         |  |  |  |                                  |  |  |
| 165100                          | B         |  |  |  |                                  |  |  |
| 165200                          | B         |  |  |  |                                  |  |  |
| 165300                          | B         |  |  |  |                                  |  |  |
| 167000                          | B         |  |  |  |                                  |  |  |
| 167100                          | B         |  |  |  |                                  |  |  |
| 167200                          | B         |  |  |  |                                  |  |  |
| 167900                          | B         |  |  |  |                                  |  |  |
| 169000                          | B         |  |  |  |                                  |  |  |
| 171100                          | B         |  |  |  |                                  |  |  |
| 171200                          | B         |  |  |  |                                  |  |  |
| 171900                          | B         |  |  |  |                                  |  |  |
| 172000                          | B         |  |  |  |                                  |  |  |
| 173000                          | B         |  |  |  |                                  |  |  |
| 173900                          | B         |  |  |  |                                  |  |  |
| 174000                          | B         |  |  |  |                                  |  |  |
| 174900                          | B         |  |  |  |                                  |  |  |
| 175000                          | B         |  |  |  |                                  |  |  |
| 175900                          | B         |  |  |  |                                  |  |  |
| 181000                          | B         |  |  |  |                                  |  |  |
| 181900                          | B         |  |  |  |                                  |  |  |
| 182000                          | B         |  |  |  |                                  |  |  |
| 182900                          | B         |  |  |  |                                  |  |  |
| 183000                          | B         |  |  |  |                                  |  |  |
| 183200                          | B         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 183900                          | B         |  |  |  |                                  |  |  |
| 184000                          | B         |  |  |  |                                  |  |  |
| 184900                          | B         |  |  |  |                                  |  |  |
| 189000                          | B         |  |  |  |                                  |  |  |
| 189900                          | B         |  |  |  |                                  |  |  |
| 192100                          | B         |  |  |  |                                  |  |  |
| 192300                          | B         |  |  |  |                                  |  |  |
| 192500                          | B         |  |  |  |                                  |  |  |
| 193000                          | B         |  |  |  |                                  |  |  |
| 193900                          | B         |  |  |  |                                  |  |  |
| 195000                          | B         |  |  |  |                                  |  |  |
| 195900                          | B         |  |  |  |                                  |  |  |
| 198000                          | B         |  |  |  |                                  |  |  |
| 198100                          | B         |  |  |  |                                  |  |  |
| 199000                          | B         |  |  |  |                                  |  |  |
| 199010                          | B         |  |  |  |                                  |  |  |
| 199500                          | B         |  |  |  |                                  |  |  |
| 199900                          | B         |  |  |  |                                  |  |  |
| 201000                          | B         |  |  |  |                                  |  |  |
| 211000                          | B         |  |  |  |                                  |  |  |
| 211200                          | B         |  |  |  |                                  |  |  |
| 212000                          | B         |  |  |  |                                  |  |  |
| 213000                          | B         |  |  |  |                                  |  |  |
| 214000                          | B         |  |  |  |                                  |  |  |
| 214010                          | B         |  |  |  |                                  |  |  |
| 214100                          | B         |  |  |  |                                  |  |  |
| 214200                          | B         |  |  |  |                                  |  |  |
| 214900                          | B         |  |  |  |                                  |  |  |
| 215000                          | B         |  |  |  |                                  |  |  |
| 215500                          | B         |  |  |  |                                  |  |  |
| 216000                          | B         |  |  |  |                                  |  |  |
| 217000                          | B         |  |  |  |                                  |  |  |
| 218000                          | B         |  |  |  |                                  |  |  |
| 219000                          | B         |  |  |  |                                  |  |  |
| 219100                          | B         |  |  |  |                                  |  |  |
| 219200                          | B         |  |  |  |                                  |  |  |
| 219300                          | B         |  |  |  |                                  |  |  |
| 220000                          | B         |  |  |  |                                  |  |  |
| 220500                          | B         |  |  |  |                                  |  |  |
| 221000                          | B         |  |  |  |                                  |  |  |
| 221100                          | B         |  |  |  |                                  |  |  |
| 221300                          | B         |  |  |  |                                  |  |  |
| 221500                          | B         |  |  |  |                                  |  |  |
| 221600                          | B         |  |  |  |                                  |  |  |
| 221700                          | B         |  |  |  |                                  |  |  |
| 221800                          | B         |  |  |  |                                  |  |  |
| 222000                          | B         |  |  |  |                                  |  |  |
| 222500                          | B         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
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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  
Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 229000                          | B         |  |  |  |                                  |  |  |
| 231000                          | B         |  |  |  |                                  |  |  |
| 232000                          | B         |  |  |  |                                  |  |  |
| 233000                          | B         |  |  |  |                                  |  |  |
| 240000                          | B         |  |  |  |                                  |  |  |
| 241000                          | B         |  |  |  |                                  |  |  |
| 251000                          | B         |  |  |  |                                  |  |  |
| 251100                          | B         |  |  |  |                                  |  |  |
| 252000                          | B         |  |  |  |                                  |  |  |
| 253000                          | B         |  |  |  |                                  |  |  |
| 253100                          | B         |  |  |  |                                  |  |  |
| 253200                          | B         |  |  |  |                                  |  |  |
| 253300                          | B         |  |  |  |                                  |  |  |
| 253400                          | B         |  |  |  |                                  |  |  |
| 254000                          | B         |  |  |  |                                  |  |  |
| 259000                          | B         |  |  |  |                                  |  |  |
| 259100                          | B         |  |  |  |                                  |  |  |
| 259200                          | B         |  |  |  |                                  |  |  |
| 261000                          | B         |  |  |  |                                  |  |  |
| 262000                          | B         |  |  |  |                                  |  |  |
| 263000                          | B         |  |  |  |                                  |  |  |
| 265000                          | B         |  |  |  |                                  |  |  |
| 266000                          | B         |  |  |  |                                  |  |  |
| 267000                          | B         |  |  |  |                                  |  |  |
| 269000                          | B         |  |  |  |                                  |  |  |
| 291000                          | B         |  |  |  |                                  |  |  |
| 292000                          | B         |  |  |  |                                  |  |  |
| 292200                          | B         |  |  |  |                                  |  |  |
| 292300                          | B         |  |  |  |                                  |  |  |
| 293000                          | B         |  |  |  |                                  |  |  |
| 293010                          | B         |  |  |  |                                  |  |  |
| 294000                          | B         |  |  |  |                                  |  |  |
| 296000                          | B         |  |  |  |                                  |  |  |
| 297000                          | B         |  |  |  |                                  |  |  |
| 298000                          | B         |  |  |  |                                  |  |  |
| 298500                          | B         |  |  |  |                                  |  |  |
| 299000                          | B         |  |  |  |                                  |  |  |
| 299010                          | B         |  |  |  |                                  |  |  |
| 299300                          | B         |  |  |  |                                  |  |  |
| 299500                          | B         |  |  |  |                                  |  |  |
| 310000                          | B         |  |  |  |                                  |  |  |
| 320000                          | B         |  |  |  |                                  |  |  |
| 331000                          | B         |  |  |  |                                  |  |  |
| 340000                          | B         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 101000                          | E         |  |  |  | 0                                |  |  |
| 109000                          | E         |  |  |  |                                  |  |  |
| 110100                          | E         |  |  |  |                                  |  |  |
| 110300                          | E         |  |  |  |                                  |  |  |
| 110900                          | E         |  |  |  |                                  |  |  |
| 111000                          | E         |  |  |  |                                  |  |  |
| 112000                          | E         |  |  |  |                                  |  |  |
| 112500                          | E         |  |  |  |                                  |  |  |
| 113000                          | E         |  |  |  |                                  |  |  |
| 113500                          | E         |  |  |  |                                  |  |  |
| 113510                          | E         |  |  |  |                                  |  |  |
| 114500                          | E         |  |  |  |                                  |  |  |
| 119000                          | E         |  |  |  |                                  |  |  |
| 119090                          | E         |  |  |  |                                  |  |  |
| 119305                          | E         |  |  |  |                                  |  |  |
| 119306                          | E         |  |  |  |                                  |  |  |
| 119307                          | E         |  |  |  |                                  |  |  |
| 119309                          | E         |  |  |  |                                  |  |  |
| 119333                          | E         |  |  |  |                                  |  |  |
| 119400                          | E         |  |  |  |                                  |  |  |
| 119500                          | E         |  |  |  |                                  |  |  |
| 120000                          | E         |  |  |  |                                  |  |  |
| 120500                          | E         |  |  |  |                                  |  |  |
| 120900                          | E         |  |  |  |                                  |  |  |
| 123000                          | E         |  |  |  |                                  |  |  |
| 123500                          | E         |  |  |  |                                  |  |  |
| 125000                          | E         |  |  |  |                                  |  |  |
| 131000                          | E         |  |  |  |                                  |  |  |
| 131900                          | E         |  |  |  |                                  |  |  |
| 132000                          | E         |  |  |  |                                  |  |  |
| 132100                          | E         |  |  |  |                                  |  |  |
| 132500                          | E         |  |  |  |                                  |  |  |
| 132900                          | E         |  |  |  |                                  |  |  |
| 133000                          | E         |  |  |  |                                  |  |  |
| 133500                          | E         |  |  |  |                                  |  |  |
| 134000                          | E         |  |  |  |                                  |  |  |
| 134100                          | E         |  |  |  |                                  |  |  |
| 134200                          | E         |  |  |  |                                  |  |  |
| 134300                          | E         |  |  |  |                                  |  |  |
| 134400                          | E         |  |  |  |                                  |  |  |
| 134500                          | E         |  |  |  |                                  |  |  |
| 134600                          | E         |  |  |  |                                  |  |  |
| 134700                          | E         |  |  |  |                                  |  |  |
| 134800                          | E         |  |  |  |                                  |  |  |
| 134900                          | E         |  |  |  |                                  |  |  |
| 135000                          | E         |  |  |  |                                  |  |  |
| 135090                          | E         |  |  |  |                                  |  |  |
| 135100                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 135900                          | E         |  |  |  |                                  |  |  |
| 135990                          | E         |  |  |  |                                  |  |  |
| 136000                          | E         |  |  |  |                                  |  |  |
| 136100                          | E         |  |  |  |                                  |  |  |
| 136300                          | E         |  |  |  |                                  |  |  |
| 136500                          | E         |  |  |  |                                  |  |  |
| 136700                          | E         |  |  |  |                                  |  |  |
| 136800                          | E         |  |  |  |                                  |  |  |
| 137000                          | E         |  |  |  |                                  |  |  |
| 137100                          | E         |  |  |  |                                  |  |  |
| 137300                          | E         |  |  |  |                                  |  |  |
| 137400                          | E         |  |  |  |                                  |  |  |
| 137500                          | E         |  |  |  |                                  |  |  |
| 137700                          | E         |  |  |  |                                  |  |  |
| 137800                          | E         |  |  |  |                                  |  |  |
| 137900                          | E         |  |  |  |                                  |  |  |
| 138000                          | E         |  |  |  |                                  |  |  |
| 138100                          | E         |  |  |  |                                  |  |  |
| 138400                          | E         |  |  |  |                                  |  |  |
| 138500                          | E         |  |  |  |                                  |  |  |
| 138900                          | E         |  |  |  |                                  |  |  |
| 139000                          | E         |  |  |  |                                  |  |  |
| 139900                          | E         |  |  |  |                                  |  |  |
| 141000                          | E         |  |  |  |                                  |  |  |
| 151100                          | E         |  |  |  |                                  |  |  |
| 151200                          | E         |  |  |  |                                  |  |  |
| 151300                          | E         |  |  |  |                                  |  |  |
| 151400                          | E         |  |  |  |                                  |  |  |
| 151600                          | E         |  |  |  |                                  |  |  |
| 151900                          | E         |  |  |  |                                  |  |  |
| 152100                          | E         |  |  |  |                                  |  |  |
| 152200                          | E         |  |  |  |                                  |  |  |
| 152300                          | E         |  |  |  |                                  |  |  |
| 152400                          | E         |  |  |  |                                  |  |  |
| 152500                          | E         |  |  |  |                                  |  |  |
| 152600                          | E         |  |  |  |                                  |  |  |
| 152700                          | E         |  |  |  |                                  |  |  |
| 152900                          | E         |  |  |  |                                  |  |  |
| 153100                          | E         |  |  |  |                                  |  |  |
| 153200                          | E         |  |  |  |                                  |  |  |
| 154100                          | E         |  |  |  |                                  |  |  |
| 154200                          | E         |  |  |  |                                  |  |  |
| 154900                          | E         |  |  |  |                                  |  |  |
| 155100                          | E         |  |  |  |                                  |  |  |
| 155900                          | E         |  |  |  |                                  |  |  |
| 156100                          | E         |  |  |  |                                  |  |  |
| 156900                          | E         |  |  |  |                                  |  |  |
| 157100                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 157200                          | E         |  |  |  |                                  |  |  |
| 159100                          | E         |  |  |  |                                  |  |  |
| 159900                          | E         |  |  |  |                                  |  |  |
| 161000                          | E         |  |  |  |                                  |  |  |
| 161020                          | E         |  |  |  |                                  |  |  |
| 161100                          | E         |  |  |  |                                  |  |  |
| 161120                          | E         |  |  |  |                                  |  |  |
| 161200                          | E         |  |  |  |                                  |  |  |
| 161220                          | E         |  |  |  |                                  |  |  |
| 161300                          | E         |  |  |  |                                  |  |  |
| 161320                          | E         |  |  |  |                                  |  |  |
| 161800                          | E         |  |  |  |                                  |  |  |
| 162000                          | E         |  |  |  |                                  |  |  |
| 162100                          | E         |  |  |  |                                  |  |  |
| 162200                          | E         |  |  |  |                                  |  |  |
| 162300                          | E         |  |  |  |                                  |  |  |
| 163000                          | E         |  |  |  |                                  |  |  |
| 163100                          | E         |  |  |  |                                  |  |  |
| 163300                          | E         |  |  |  |                                  |  |  |
| 164200                          | E         |  |  |  |                                  |  |  |
| 164300                          | E         |  |  |  |                                  |  |  |
| 164400                          | E         |  |  |  |                                  |  |  |
| 164500                          | E         |  |  |  |                                  |  |  |
| 164600                          | E         |  |  |  |                                  |  |  |
| 164700                          | E         |  |  |  |                                  |  |  |
| 165000                          | E         |  |  |  |                                  |  |  |
| 165100                          | E         |  |  |  |                                  |  |  |
| 165200                          | E         |  |  |  |                                  |  |  |
| 165300                          | E         |  |  |  |                                  |  |  |
| 167000                          | E         |  |  |  |                                  |  |  |
| 167100                          | E         |  |  |  |                                  |  |  |
| 167200                          | E         |  |  |  |                                  |  |  |
| 167900                          | E         |  |  |  |                                  |  |  |
| 169000                          | E         |  |  |  |                                  |  |  |
| 171100                          | E         |  |  |  |                                  |  |  |
| 171200                          | E         |  |  |  |                                  |  |  |
| 171900                          | E         |  |  |  |                                  |  |  |
| 172000                          | E         |  |  |  |                                  |  |  |
| 173000                          | E         |  |  |  |                                  |  |  |
| 173900                          | E         |  |  |  |                                  |  |  |
| 174000                          | E         |  |  |  |                                  |  |  |
| 174900                          | E         |  |  |  |                                  |  |  |
| 175000                          | E         |  |  |  |                                  |  |  |
| 175900                          | E         |  |  |  |                                  |  |  |
| 181000                          | E         |  |  |  |                                  |  |  |
| 181900                          | E         |  |  |  |                                  |  |  |
| 182000                          | E         |  |  |  |                                  |  |  |
| 182900                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 183000                          | E         |  |  |  |                                  |  |  |
| 183200                          | E         |  |  |  |                                  |  |  |
| 183900                          | E         |  |  |  |                                  |  |  |
| 184000                          | E         |  |  |  |                                  |  |  |
| 184900                          | E         |  |  |  |                                  |  |  |
| 189000                          | E         |  |  |  |                                  |  |  |
| 189900                          | E         |  |  |  |                                  |  |  |
| 192100                          | E         |  |  |  |                                  |  |  |
| 192300                          | E         |  |  |  |                                  |  |  |
| 192500                          | E         |  |  |  |                                  |  |  |
| 193000                          | E         |  |  |  |                                  |  |  |
| 193900                          | E         |  |  |  |                                  |  |  |
| 195000                          | E         |  |  |  |                                  |  |  |
| 195900                          | E         |  |  |  |                                  |  |  |
| 198000                          | E         |  |  |  |                                  |  |  |
| 198100                          | E         |  |  |  |                                  |  |  |
| 199000                          | E         |  |  |  |                                  |  |  |
| 199010                          | E         |  |  |  |                                  |  |  |
| 199500                          | E         |  |  |  |                                  |  |  |
| 199900                          | E         |  |  |  |                                  |  |  |
| 201000                          | E         |  |  |  |                                  |  |  |
| 209010                          | E         |  |  |  |                                  |  |  |
| 211000                          | E         |  |  |  |                                  |  |  |
| 211200                          | E         |  |  |  |                                  |  |  |
| 212000                          | E         |  |  |  |                                  |  |  |
| 213000                          | E         |  |  |  |                                  |  |  |
| 214000                          | E         |  |  |  |                                  |  |  |
| 214010                          | E         |  |  |  |                                  |  |  |
| 214100                          | E         |  |  |  |                                  |  |  |
| 214200                          | E         |  |  |  |                                  |  |  |
| 214900                          | E         |  |  |  |                                  |  |  |
| 215000                          | E         |  |  |  |                                  |  |  |
| 215500                          | E         |  |  |  |                                  |  |  |
| 216000                          | E         |  |  |  |                                  |  |  |
| 217000                          | E         |  |  |  |                                  |  |  |
| 218000                          | E         |  |  |  |                                  |  |  |
| 219000                          | E         |  |  |  |                                  |  |  |
| 219100                          | E         |  |  |  |                                  |  |  |
| 219200                          | E         |  |  |  |                                  |  |  |
| 219300                          | E         |  |  |  |                                  |  |  |
| 220000                          | E         |  |  |  |                                  |  |  |
| 220500                          | E         |  |  |  |                                  |  |  |
| 221000                          | E         |  |  |  |                                  |  |  |
| 221100                          | E         |  |  |  |                                  |  |  |
| 221300                          | E         |  |  |  |                                  |  |  |
| 221500                          | E         |  |  |  |                                  |  |  |
| 221600                          | E         |  |  |  |                                  |  |  |
| 221700                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 221800                          | E         |  |  |  |                                  |  |  |
| 222000                          | E         |  |  |  |                                  |  |  |
| 222500                          | E         |  |  |  |                                  |  |  |
| 229000                          | E         |  |  |  |                                  |  |  |
| 231000                          | E         |  |  |  |                                  |  |  |
| 232000                          | E         |  |  |  |                                  |  |  |
| 233000                          | E         |  |  |  |                                  |  |  |
| 240000                          | E         |  |  |  |                                  |  |  |
| 241000                          | E         |  |  |  |                                  |  |  |
| 251000                          | E         |  |  |  |                                  |  |  |
| 251100                          | E         |  |  |  |                                  |  |  |
| 252000                          | E         |  |  |  |                                  |  |  |
| 253000                          | E         |  |  |  |                                  |  |  |
| 253100                          | E         |  |  |  |                                  |  |  |
| 253200                          | E         |  |  |  |                                  |  |  |
| 253300                          | E         |  |  |  |                                  |  |  |
| 253400                          | E         |  |  |  |                                  |  |  |
| 254000                          | E         |  |  |  |                                  |  |  |
| 259000                          | E         |  |  |  |                                  |  |  |
| 259100                          | E         |  |  |  |                                  |  |  |
| 259200                          | E         |  |  |  |                                  |  |  |
| 261000                          | E         |  |  |  |                                  |  |  |
| 262000                          | E         |  |  |  |                                  |  |  |
| 263000                          | E         |  |  |  |                                  |  |  |
| 265000                          | E         |  |  |  |                                  |  |  |
| 266000                          | E         |  |  |  |                                  |  |  |
| 267000                          | E         |  |  |  |                                  |  |  |
| 269000                          | E         |  |  |  |                                  |  |  |
| 291000                          | E         |  |  |  |                                  |  |  |
| 292000                          | E         |  |  |  |                                  |  |  |
| 292200                          | E         |  |  |  |                                  |  |  |
| 292300                          | E         |  |  |  |                                  |  |  |
| 293000                          | E         |  |  |  |                                  |  |  |
| 293010                          | E         |  |  |  |                                  |  |  |
| 294000                          | E         |  |  |  |                                  |  |  |
| 296000                          | E         |  |  |  |                                  |  |  |
| 297000                          | E         |  |  |  |                                  |  |  |
| 298000                          | E         |  |  |  |                                  |  |  |
| 298500                          | E         |  |  |  |                                  |  |  |
| 299000                          | E         |  |  |  |                                  |  |  |
| 299010                          | E         |  |  |  |                                  |  |  |
| 299100                          | E         |  |  |  |                                  |  |  |
| 299110                          | E         |  |  |  |                                  |  |  |
| 299200                          | E         |  |  |  |                                  |  |  |
| 299300                          | E         |  |  |  |                                  |  |  |
| 299500                          | E         |  |  |  |                                  |  |  |
| 309000                          | E         |  |  |  |                                  |  |  |
| 309010                          | E         |  |  |  |                                  |  |  |

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Edit Rule Number: 23  
Rule Name: Ending Proprietary Account Balance  
Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 310000                          | E         |  |  |  |                                  |  |  |
| 310100                          | E         |  |  |  |                                  |  |  |
| 310200                          | E         |  |  |  |                                  |  |  |
| 310300                          | E         |  |  |  |                                  |  |  |
| 310500                          | E         |  |  |  |                                  |  |  |
| 310600                          | E         |  |  |  |                                  |  |  |
| 310700                          | E         |  |  |  |                                  |  |  |
| 310710                          | E         |  |  |  |                                  |  |  |
| 310800                          | E         |  |  |  |                                  |  |  |
| 310900                          | E         |  |  |  |                                  |  |  |
| 320000                          | E         |  |  |  |                                  |  |  |
| 320100                          | E         |  |  |  |                                  |  |  |
| 320110                          | E         |  |  |  |                                  |  |  |
| 320600                          | E         |  |  |  |                                  |  |  |
| 320700                          | E         |  |  |  |                                  |  |  |
| 320710                          | E         |  |  |  |                                  |  |  |
| 320800                          | E         |  |  |  |                                  |  |  |
| 331000                          | E         |  |  |  |                                  |  |  |
| 340000                          | E         |  |  |  |                                  |  |  |
| 341000                          | E         |  |  |  |                                  |  |  |
| 342000                          | E         |  |  |  |                                  |  |  |
| 510000                          | E         |  |  |  |                                  |  |  |
| 510900                          | E         |  |  |  |                                  |  |  |
| 520000                          | E         |  |  |  |                                  |  |  |
| 520900                          | E         |  |  |  |                                  |  |  |
| 531000                          | E         |  |  |  |                                  |  |  |
| 531100                          | E         |  |  |  |                                  |  |  |
| 531200                          | E         |  |  |  |                                  |  |  |
| 531300                          | E         |  |  |  |                                  |  |  |
| 531400                          | E         |  |  |  |                                  |  |  |
| 531500                          | E         |  |  |  |                                  |  |  |
| 531700                          | E         |  |  |  |                                  |  |  |
| 531800                          | E         |  |  |  |                                  |  |  |
| 531900                          | E         |  |  |  |                                  |  |  |
| 532000                          | E         |  |  |  |                                  |  |  |
| 532400                          | E         |  |  |  |                                  |  |  |
| 532500                          | E         |  |  |  |                                  |  |  |
| 532900                          | E         |  |  |  |                                  |  |  |
| 540000                          | E         |  |  |  |                                  |  |  |
| 540500                          | E         |  |  |  |                                  |  |  |
| 540600                          | E         |  |  |  |                                  |  |  |
| 540900                          | E         |  |  |  |                                  |  |  |
| 550000                          | E         |  |  |  |                                  |  |  |
| 550900                          | E         |  |  |  |                                  |  |  |
| 560000                          | E         |  |  |  |                                  |  |  |
| 560900                          | E         |  |  |  |                                  |  |  |
| 561000                          | E         |  |  |  |                                  |  |  |
| 561900                          | E         |  |  |  |                                  |  |  |

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**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 564000                          | E         |  |  |  |                                  |  |  |
| 564900                          | E         |  |  |  |                                  |  |  |
| 565000                          | E         |  |  |  |                                  |  |  |
| 565900                          | E         |  |  |  |                                  |  |  |
| 570000                          | E         |  |  |  |                                  |  |  |
| 570005                          | E         |  |  |  |                                  |  |  |
| 570006                          | E         |  |  |  |                                  |  |  |
| 570010                          | E         |  |  |  |                                  |  |  |
| 570500                          | E         |  |  |  |                                  |  |  |
| 570800                          | E         |  |  |  |                                  |  |  |
| 570810                          | E         |  |  |  |                                  |  |  |
| 570900                          | E         |  |  |  |                                  |  |  |
| 571000                          | E         |  |  |  |                                  |  |  |
| 571200                          | E         |  |  |  |                                  |  |  |
| 571300                          | E         |  |  |  |                                  |  |  |
| 571400                          | E         |  |  |  |                                  |  |  |
| 572000                          | E         |  |  |  |                                  |  |  |
| 573000                          | E         |  |  |  |                                  |  |  |
| 573500                          | E         |  |  |  |                                  |  |  |
| 573600                          | E         |  |  |  |                                  |  |  |
| 574000                          | E         |  |  |  |                                  |  |  |
| 574500                          | E         |  |  |  |                                  |  |  |
| 575000                          | E         |  |  |  |                                  |  |  |
| 575500                          | E         |  |  |  |                                  |  |  |
| 575600                          | E         |  |  |  |                                  |  |  |
| 576000                          | E         |  |  |  |                                  |  |  |
| 576500                          | E         |  |  |  |                                  |  |  |
| 576600                          | E         |  |  |  |                                  |  |  |
| 577500                          | E         |  |  |  |                                  |  |  |
| 577600                          | E         |  |  |  |                                  |  |  |
| 577700                          | E         |  |  |  |                                  |  |  |
| 577800                          | E         |  |  |  |                                  |  |  |
| 578000                          | E         |  |  |  |                                  |  |  |
| 579000                          | E         |  |  |  |                                  |  |  |
| 579001                          | E         |  |  |  |                                  |  |  |
| 579010                          | E         |  |  |  |                                  |  |  |
| 579100                          | E         |  |  |  |                                  |  |  |
| 579200                          | E         |  |  |  |                                  |  |  |
| 579500                          | E         |  |  |  |                                  |  |  |
| 580000                          | E         |  |  |  |                                  |  |  |
| 580100                          | E         |  |  |  |                                  |  |  |
| 580200                          | E         |  |  |  |                                  |  |  |
| 580300                          | E         |  |  |  |                                  |  |  |
| 580400                          | E         |  |  |  |                                  |  |  |
| 580500                          | E         |  |  |  |                                  |  |  |
| 580600                          | E         |  |  |  |                                  |  |  |
| 582000                          | E         |  |  |  |                                  |  |  |
| 582100                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 582200                          | E         |  |  |  |                                  |  |  |
| 582300                          | E         |  |  |  |                                  |  |  |
| 582400                          | E         |  |  |  |                                  |  |  |
| 582500                          | E         |  |  |  |                                  |  |  |
| 582600                          | E         |  |  |  |                                  |  |  |
| 583000                          | E         |  |  |  |                                  |  |  |
| 583100                          | E         |  |  |  |                                  |  |  |
| 583200                          | E         |  |  |  |                                  |  |  |
| 583300                          | E         |  |  |  |                                  |  |  |
| 583400                          | E         |  |  |  |                                  |  |  |
| 583500                          | E         |  |  |  |                                  |  |  |
| 583600                          | E         |  |  |  |                                  |  |  |
| 589000                          | E         |  |  |  |                                  |  |  |
| 589100                          | E         |  |  |  |                                  |  |  |
| 589200                          | E         |  |  |  |                                  |  |  |
| 589300                          | E         |  |  |  |                                  |  |  |
| 589400                          | E         |  |  |  |                                  |  |  |
| 589500                          | E         |  |  |  |                                  |  |  |
| 589600                          | E         |  |  |  |                                  |  |  |
| 590000                          | E         |  |  |  |                                  |  |  |
| 590900                          | E         |  |  |  |                                  |  |  |
| 591900                          | E         |  |  |  |                                  |  |  |
| 591910                          | E         |  |  |  |                                  |  |  |
| 592100                          | E         |  |  |  |                                  |  |  |
| 592200                          | E         |  |  |  |                                  |  |  |
| 592300                          | E         |  |  |  |                                  |  |  |
| 593000                          | E         |  |  |  |                                  |  |  |
| 593300                          | E         |  |  |  |                                  |  |  |
| 593900                          | E         |  |  |  |                                  |  |  |
| 599000                          | E         |  |  |  |                                  |  |  |
| 599100                          | E         |  |  |  |                                  |  |  |
| 599300                          | E         |  |  |  |                                  |  |  |
| 599400                          | E         |  |  |  |                                  |  |  |
| 599700                          | E         |  |  |  |                                  |  |  |
| 599750                          | E         |  |  |  |                                  |  |  |
| 599800                          | E         |  |  |  |                                  |  |  |
| 599900                          | E         |  |  |  |                                  |  |  |
| 610000                          | E         |  |  |  |                                  |  |  |
| 615000                          | E         |  |  |  |                                  |  |  |
| 619000                          | E         |  |  |  |                                  |  |  |
| 619900                          | E         |  |  |  |                                  |  |  |
| 631000                          | E         |  |  |  |                                  |  |  |
| 632000                          | E         |  |  |  |                                  |  |  |
| 633000                          | E         |  |  |  |                                  |  |  |
| 633800                          | E         |  |  |  |                                  |  |  |
| 634000                          | E         |  |  |  |                                  |  |  |
| 640000                          | E         |  |  |  |                                  |  |  |
| 650000                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 660000                          | E         |  |  |  |                                  |  |  |
| 661000                          | E         |  |  |  |                                  |  |  |
| 671000                          | E         |  |  |  |                                  |  |  |
| 671300                          | E         |  |  |  |                                  |  |  |
| 672000                          | E         |  |  |  |                                  |  |  |
| 673000                          | E         |  |  |  |                                  |  |  |
| 679000                          | E         |  |  |  |                                  |  |  |
| 679300                          | E         |  |  |  |                                  |  |  |
| 679500                          | E         |  |  |  |                                  |  |  |
| 680000                          | E         |  |  |  |                                  |  |  |
| 685000                          | E         |  |  |  |                                  |  |  |
| 690000                          | E         |  |  |  |                                  |  |  |
| 693000                          | E         |  |  |  |                                  |  |  |
| 711000                          | E         |  |  |  |                                  |  |  |
| 711100                          | E         |  |  |  |                                  |  |  |
| 711200                          | E         |  |  |  |                                  |  |  |
| 717100                          | E         |  |  |  |                                  |  |  |
| 717200                          | E         |  |  |  |                                  |  |  |
| 718000                          | E         |  |  |  |                                  |  |  |
| 718100                          | E         |  |  |  |                                  |  |  |
| 719000                          | E         |  |  |  |                                  |  |  |
| 719090                          | E         |  |  |  |                                  |  |  |
| 719100                          | E         |  |  |  |                                  |  |  |
| 721000                          | E         |  |  |  |                                  |  |  |
| 721100                          | E         |  |  |  |                                  |  |  |
| 721200                          | E         |  |  |  |                                  |  |  |
| 727100                          | E         |  |  |  |                                  |  |  |
| 727200                          | E         |  |  |  |                                  |  |  |
| 728000                          | E         |  |  |  |                                  |  |  |
| 728100                          | E         |  |  |  |                                  |  |  |
| 729000                          | E         |  |  |  |                                  |  |  |
| 729090                          | E         |  |  |  |                                  |  |  |
| 729100                          | E         |  |  |  |                                  |  |  |
| 729200                          | E         |  |  |  |                                  |  |  |
| 730000                          | E         |  |  |  |                                  |  |  |
| 740000                          | E         |  |  |  |                                  |  |  |
| 740100                          | E         |  |  |  |                                  |  |  |
| 740500                          | E         |  |  |  |                                  |  |  |
| 750000                          | E         |  |  |  |                                  |  |  |
| 760000                          | E         |  |  |  |                                  |  |  |
| 771000                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 403400                          | E         |  |  |  | 0                                |  |  |
| 403500                          | E         |  |  |  |                                  |  |  |
| 404400                          | E         |  |  |  |                                  |  |  |
| 404700                          | E         |  |  |  |                                  |  |  |
| 404800                          | E         |  |  |  |                                  |  |  |
| 405000                          | E         |  |  |  |                                  |  |  |
| 406000                          | E         |  |  |  |                                  |  |  |
| 407000                          | E         |  |  |  |                                  |  |  |
| 408000                          | E         |  |  |  |                                  |  |  |
| 408100                          | E         |  |  |  |                                  |  |  |
| 408200                          | E         |  |  |  |                                  |  |  |
| 408300                          | E         |  |  |  |                                  |  |  |
| 411100                          | E         |  |  |  |                                  |  |  |
| 411200                          | E         |  |  |  |                                  |  |  |
| 411300                          | E         |  |  |  |                                  |  |  |
| 411400                          | E         |  |  |  |                                  |  |  |
| 411500                          | E         |  |  |  |                                  |  |  |
| 411600                          | E         |  |  |  |                                  |  |  |
| 411601                          | E         |  |  |  |                                  |  |  |
| 411700                          | E         |  |  |  |                                  |  |  |
| 411800                          | E         |  |  |  |                                  |  |  |
| 411900                          | E         |  |  |  |                                  |  |  |
| 411910                          | E         |  |  |  |                                  |  |  |
| 411912                          | E         |  |  |  |                                  |  |  |
| 411920                          | E         |  |  |  |                                  |  |  |
| 411990                          | E         |  |  |  |                                  |  |  |
| 411991                          | E         |  |  |  |                                  |  |  |
| 411992                          | E         |  |  |  |                                  |  |  |
| 411993                          | E         |  |  |  |                                  |  |  |
| 411994                          | E         |  |  |  |                                  |  |  |
| 412000                          | E         |  |  |  |                                  |  |  |
| 412050                          | E         |  |  |  |                                  |  |  |
| 412100                          | E         |  |  |  |                                  |  |  |
| 412200                          | E         |  |  |  |                                  |  |  |
| 412250                          | E         |  |  |  |                                  |  |  |
| 412300                          | E         |  |  |  |                                  |  |  |
| 412400                          | E         |  |  |  |                                  |  |  |
| 412500                          | E         |  |  |  |                                  |  |  |
| 412600                          | E         |  |  |  |                                  |  |  |
| 412700                          | E         |  |  |  |                                  |  |  |
| 412800                          | E         |  |  |  |                                  |  |  |
| 412900                          | E         |  |  |  |                                  |  |  |
| 413000                          | E         |  |  |  |                                  |  |  |
| 413100                          | E         |  |  |  |                                  |  |  |
| 413120                          | E         |  |  |  |                                  |  |  |
| 413200                          | E         |  |  |  |                                  |  |  |
| 413300                          | E         |  |  |  |                                  |  |  |
| 413400                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 413415                          | E         |  |  |  |                                  |  |  |
| 413500                          | E         |  |  |  |                                  |  |  |
| 413600                          | E         |  |  |  |                                  |  |  |
| 413700                          | E         |  |  |  |                                  |  |  |
| 413800                          | E         |  |  |  |                                  |  |  |
| 413810                          | E         |  |  |  |                                  |  |  |
| 413900                          | E         |  |  |  |                                  |  |  |
| 414000                          | E         |  |  |  |                                  |  |  |
| 414100                          | E         |  |  |  |                                  |  |  |
| 414120                          | E         |  |  |  |                                  |  |  |
| 414200                          | E         |  |  |  |                                  |  |  |
| 414201                          | E         |  |  |  |                                  |  |  |
| 414202                          | E         |  |  |  |                                  |  |  |
| 414203                          | E         |  |  |  |                                  |  |  |
| 414300                          | E         |  |  |  |                                  |  |  |
| 414400                          | E         |  |  |  |                                  |  |  |
| 414500                          | E         |  |  |  |                                  |  |  |
| 414600                          | E         |  |  |  |                                  |  |  |
| 414700                          | E         |  |  |  |                                  |  |  |
| 414800                          | E         |  |  |  |                                  |  |  |
| 414900                          | E         |  |  |  |                                  |  |  |
| 414910                          | E         |  |  |  |                                  |  |  |
| 415000                          | E         |  |  |  |                                  |  |  |
| 415100                          | E         |  |  |  |                                  |  |  |
| 415200                          | E         |  |  |  |                                  |  |  |
| 415300                          | E         |  |  |  |                                  |  |  |
| 415400                          | E         |  |  |  |                                  |  |  |
| 415500                          | E         |  |  |  |                                  |  |  |
| 415700                          | E         |  |  |  |                                  |  |  |
| 415730                          | E         |  |  |  |                                  |  |  |
| 415800                          | E         |  |  |  |                                  |  |  |
| 415900                          | E         |  |  |  |                                  |  |  |
| 415901                          | E         |  |  |  |                                  |  |  |
| 416000                          | E         |  |  |  |                                  |  |  |
| 416500                          | E         |  |  |  |                                  |  |  |
| 416512                          | E         |  |  |  |                                  |  |  |
| 416600                          | E         |  |  |  |                                  |  |  |
| 416612                          | E         |  |  |  |                                  |  |  |
| 416700                          | E         |  |  |  |                                  |  |  |
| 416712                          | E         |  |  |  |                                  |  |  |
| 416800                          | E         |  |  |  |                                  |  |  |
| 417000                          | E         |  |  |  |                                  |  |  |
| 417100                          | E         |  |  |  |                                  |  |  |
| 417112                          | E         |  |  |  |                                  |  |  |
| 417200                          | E         |  |  |  |                                  |  |  |
| 417212                          | E         |  |  |  |                                  |  |  |
| 417300                          | E         |  |  |  |                                  |  |  |
| 417312                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
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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:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 417400                          | E         |  |  |  |                                  |  |  |
| 417500                          | E         |  |  |  |                                  |  |  |
| 417590                          | E         |  |  |  |                                  |  |  |
| 417600                          | E         |  |  |  |                                  |  |  |
| 417690                          | E         |  |  |  |                                  |  |  |
| 418000                          | E         |  |  |  |                                  |  |  |
| 418300                          | E         |  |  |  |                                  |  |  |
| 419000                          | E         |  |  |  |                                  |  |  |
| 419100                          | E         |  |  |  |                                  |  |  |
| 419200                          | E         |  |  |  |                                  |  |  |
| 419300                          | E         |  |  |  |                                  |  |  |
| 419500                          | E         |  |  |  |                                  |  |  |
| 419600                          | E         |  |  |  |                                  |  |  |
| 419700                          | E         |  |  |  |                                  |  |  |
| 419900                          | E         |  |  |  |                                  |  |  |
| 420100                          | E         |  |  |  |                                  |  |  |
| 420190                          | E         |  |  |  |                                  |  |  |
| 421000                          | E         |  |  |  |                                  |  |  |
| 421100                          | E         |  |  |  |                                  |  |  |
| 421200                          | E         |  |  |  |                                  |  |  |
| 421500                          | E         |  |  |  |                                  |  |  |
| 421512                          | E         |  |  |  |                                  |  |  |
| 422100                          | E         |  |  |  |                                  |  |  |
| 422200                          | E         |  |  |  |                                  |  |  |
| 422300                          | E         |  |  |  |                                  |  |  |
| 422500                          | E         |  |  |  |                                  |  |  |
| 422512                          | E         |  |  |  |                                  |  |  |
| 423000                          | E         |  |  |  |                                  |  |  |
| 423100                          | E         |  |  |  |                                  |  |  |
| 423110                          | E         |  |  |  |                                  |  |  |
| 423200                          | E         |  |  |  |                                  |  |  |
| 423300                          | E         |  |  |  |                                  |  |  |
| 423400                          | E         |  |  |  |                                  |  |  |
| 423500                          | E         |  |  |  |                                  |  |  |
| 424000                          | E         |  |  |  |                                  |  |  |
| 425100                          | E         |  |  |  |                                  |  |  |
| 425200                          | E         |  |  |  |                                  |  |  |
| 425300                          | E         |  |  |  |                                  |  |  |
| 425400                          | E         |  |  |  |                                  |  |  |
| 425500                          | E         |  |  |  |                                  |  |  |
| 425512                          | E         |  |  |  |                                  |  |  |
| 426000                          | E         |  |  |  |                                  |  |  |
| 426100                          | E         |  |  |  |                                  |  |  |
| 426200                          | E         |  |  |  |                                  |  |  |
| 426300                          | E         |  |  |  |                                  |  |  |
| 426400                          | E         |  |  |  |                                  |  |  |
| 426500                          | E         |  |  |  |                                  |  |  |
| 426600                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 426700                          | E         |  |  |  |                                  |  |  |
| 426800                          | E         |  |  |  |                                  |  |  |
| 426900                          | E         |  |  |  |                                  |  |  |
| 427000                          | E         |  |  |  |                                  |  |  |
| 427100                          | E         |  |  |  |                                  |  |  |
| 427300                          | E         |  |  |  |                                  |  |  |
| 427500                          | E         |  |  |  |                                  |  |  |
| 427600                          | E         |  |  |  |                                  |  |  |
| 427700                          | E         |  |  |  |                                  |  |  |
| 428300                          | E         |  |  |  |                                  |  |  |
| 428500                          | E         |  |  |  |                                  |  |  |
| 428600                          | E         |  |  |  |                                  |  |  |
| 428700                          | E         |  |  |  |                                  |  |  |
| 429000                          | E         |  |  |  |                                  |  |  |
| 429500                          | E         |  |  |  |                                  |  |  |
| 429590                          | E         |  |  |  |                                  |  |  |
| 431000                          | E         |  |  |  |                                  |  |  |
| 432000                          | E         |  |  |  |                                  |  |  |
| 432100                          | E         |  |  |  |                                  |  |  |
| 433000                          | E         |  |  |  |                                  |  |  |
| 435000                          | E         |  |  |  |                                  |  |  |
| 435100                          | E         |  |  |  |                                  |  |  |
| 435190                          | E         |  |  |  |                                  |  |  |
| 435400                          | E         |  |  |  |                                  |  |  |
| 435500                          | E         |  |  |  |                                  |  |  |
| 435600                          | E         |  |  |  |                                  |  |  |
| 435700                          | E         |  |  |  |                                  |  |  |
| 436000                          | E         |  |  |  |                                  |  |  |
| 436001                          | E         |  |  |  |                                  |  |  |
| 437000                          | E         |  |  |  |                                  |  |  |
| 438200                          | E         |  |  |  |                                  |  |  |
| 438300                          | E         |  |  |  |                                  |  |  |
| 438400                          | E         |  |  |  |                                  |  |  |
| 438500                          | E         |  |  |  |                                  |  |  |
| 438600                          | E         |  |  |  |                                  |  |  |
| 438700                          | E         |  |  |  |                                  |  |  |
| 438800                          | E         |  |  |  |                                  |  |  |
| 438900                          | E         |  |  |  |                                  |  |  |
| 439000                          | E         |  |  |  |                                  |  |  |
| 439100                          | E         |  |  |  |                                  |  |  |
| 439190                          | E         |  |  |  |                                  |  |  |
| 439200                          | E         |  |  |  |                                  |  |  |
| 439300                          | E         |  |  |  |                                  |  |  |
| 439400                          | E         |  |  |  |                                  |  |  |
| 439401                          | E         |  |  |  |                                  |  |  |
| 439402                          | E         |  |  |  |                                  |  |  |
| 439412                          | E         |  |  |  |                                  |  |  |
| 439432                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 439440                          | E         |  |  |  |                                  |  |  |
| 439500                          | E         |  |  |  |                                  |  |  |
| 439502                          | E         |  |  |  |                                  |  |  |
| 439504                          | E         |  |  |  |                                  |  |  |
| 439600                          | E         |  |  |  |                                  |  |  |
| 439700                          | E         |  |  |  |                                  |  |  |
| 439701                          | E         |  |  |  |                                  |  |  |
| 439702                          | E         |  |  |  |                                  |  |  |
| 439703                          | E         |  |  |  |                                  |  |  |
| 439730                          | E         |  |  |  |                                  |  |  |
| 439800                          | E         |  |  |  |                                  |  |  |
| 439801                          | E         |  |  |  |                                  |  |  |
| 439900                          | E         |  |  |  |                                  |  |  |
| 442000                          | E         |  |  |  |                                  |  |  |
| 443000                          | E         |  |  |  |                                  |  |  |
| 445000                          | E         |  |  |  |                                  |  |  |
| 449000                          | E         |  |  |  |                                  |  |  |
| 451000                          | E         |  |  |  |                                  |  |  |
| 459000                          | E         |  |  |  |                                  |  |  |
| 461000                          | E         |  |  |  |                                  |  |  |
| 462000                          | E         |  |  |  |                                  |  |  |
| 462090                          | E         |  |  |  |                                  |  |  |
| 462091                          | E         |  |  |  |                                  |  |  |
| 463500                          | E         |  |  |  |                                  |  |  |
| 465000                          | E         |  |  |  |                                  |  |  |
| 469000                          | E         |  |  |  |                                  |  |  |
| 470000                          | E         |  |  |  |                                  |  |  |
| 472000                          | E         |  |  |  |                                  |  |  |
| 479010                          | E         |  |  |  |                                  |  |  |
| 480100                          | E         |  |  |  |                                  |  |  |
| 480110                          | E         |  |  |  |                                  |  |  |
| 480200                          | E         |  |  |  |                                  |  |  |
| 483100                          | E         |  |  |  |                                  |  |  |
| 483200                          | E         |  |  |  |                                  |  |  |
| 487100                          | E         |  |  |  |                                  |  |  |
| 487200                          | E         |  |  |  |                                  |  |  |
| 488100                          | E         |  |  |  |                                  |  |  |
| 488200                          | E         |  |  |  |                                  |  |  |
| 490100                          | E         |  |  |  |                                  |  |  |
| 490110                          | E         |  |  |  |                                  |  |  |
| 490200                          | E         |  |  |  |                                  |  |  |
| 490800                          | E         |  |  |  |                                  |  |  |
| 493100                          | E         |  |  |  |                                  |  |  |
| 497100                          | E         |  |  |  |                                  |  |  |
| 497200                          | E         |  |  |  |                                  |  |  |
| 498100                          | E         |  |  |  |                                  |  |  |
| 498200                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 25  
**Rule Name:** Ending Memo Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 880100                          | E         |  |  |  | 0                                |  |  |
| 880200                          | E         |  |  |  |                                  |  |  |
| 880300                          | E         |  |  |  |                                  |  |  |
| 880400                          | E         |  |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 26  
**Rule Name:** Beg Bal = Pre-closing Bal for 420100  
**Description:** Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 420100                          | B         |  |  |  | 420100                           | E         |  |  |  |

**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:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 413900                          | B         |  |  |  | 413900                           | E         |  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 28  
**Rule Name:** Beg Bal = Pre-closing Bal for 414900  
**Description:** Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 414900                          | B         |  |  |  | 414900                           | E         |  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 29  
**Rule Name:** Beg Bal = Pre-closing Bal for 310000  
**Description:** Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 310000                          | B         |  |  |  | 310000                           | E         |  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 30  
**Rule Name:** Beg Bal = Pre-closing Bal for 331000  
**Description:** Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 331000                          | B         |  |  |  | 331000                           | E         |  |  |  |

U.S. Standard General Ledger  
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

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 578000                          | E         |  |  |  | 0                                |  |  |
| 673000                          | E         |  |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 32  
Rule Name: Appropriations Used and Expended Appropriations Edit (Accrued)  
Description: USSGL account 310700 and USSGL account 570000 must equal the sum of zero.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 310700                          | E         |  |  |  | 0                                |  |  |
| 570000                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 33  
**Rule Name:** UCAD Reciprocal Category 7 Transferred-In  
**Description:** The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 574000                          | E         |  |  |  | APSPCEXP                         |  |  |
|                                 |           |  |  |  | SRRCTUR                          |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 34  
**Rule Name:** UCAD Reciprocal Category 7 Transferred-Out  
**Description:** The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 574500                          | E         |  |  |  | APSPCUR                          |  |  |
|                                 |           |  |  |  | SRRCTEXP                         |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 35  
**Rule Name:** UCAD Reciprocal Category 8 Transferred-In  
**Description:** The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | BETC                             |  |  |
| 310200                          | E         |  |  |  | AXFERC                           |  |  |
| 575500                          | E         |  |  |  | BXFERC                           |  |  |
|                                 |           |  |  |  | NETC                             |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 36  
**Rule Name:** UCAD Reciprocal Category 8 Transferred-Out  
**Description:** The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 310300                          | E         |  |  |  | AXFERD                           |  |  |
| 576500                          | E         |  |  |  | BXFERD                           |  |  |
|                                 |           |  |  |  | NETCAJ                           |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 37  
**Rule Name:** Budgetary USSGL accounts and Appropriation / Repayable Advance Transfer BETCs  
**Description:** The sum of Appropriation / Repayable Advance Transfer BETC transactions (AXFERC, AXFERD, READXFRC, and READXFRD) for a TAS must equal the sum of specific budgetary USSGL accounts.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |                       |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|-----------------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj | BUDGET AUTHORITY CODE |  | BETC                             |  |  |
| 412800                          | E         | X      |                       |  | AXFERC                           |  |  |
| 412900                          | E         | X      |                       |  | AXFERD                           |  |  |
| 413800                          | E         | X      |                       |  | READXFRC                         |  |  |
| 416700                          | E         | X      |                       |  | READXFRD                         |  |  |
| 417000                          | E         | X      |                       |  |                                  |  |  |
| 417300                          | E         | X      |                       |  |                                  |  |  |
| 417400                          | E         | X      |                       |  |                                  |  |  |
| 417500                          | E         | X      |                       |  |                                  |  |  |
| 417590                          | E         | X      |                       |  |                                  |  |  |
| 423100                          | E         | X      | NEW                   |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 38  
**Rule Name:** Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"  
**Description:** The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | BETC                             |  |  |
| USSGL account                   | 416712 - Allocations of Realized Authority - Transferred From Invested Balances - Prior Year | -       | BXFERC                           |  |  |
| USSGL account                   | 417312 - Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year            | -       | BXFERD                           |  |  |
| USSGL account                   | 417600 - Allocation Transfers of Prior-Year Balances   | -       |                                  |  |  |
| USSGL account                   | 419000 - Transfers - Prior-Year Balances   | -       |                                  |  |  |
| USSGL account                   | 419100 - Balance Transfers - Extension of Availability Other Than Reappropriations           | -       |                                  |  |  |
| USSGL account                   | 419200 - Balance Transfers - Unexpired to Expired  | -       |                                  |  |  |
| USSGL account                   | 419300 - Balance Transfers - Unobligated Balances - Legislative Change of Purpose            | -       |                                  |  |  |
| USSGL account                   | 419600 - Balance Transfers-In - Expired to Expired   | -       |                                  |  |  |
| USSGL account                   | 419700 - Balance Transfers-Out - Expired to Expired  | +       |                                  |  |  |
| USSGL account                   | 423100 - Unfilled Customer Orders With Advance - Transferred                                 | +       |                                  |  |  |
| USSGL account                   | 435600 - Cancellation of Appropriation From Invested Balances                                | +       |                                  |  |  |
| USSGL account                   | 483100 - Undelivered Orders - Obligations Transferred, Unpaid                                | -       |                                  |  |  |
| USSGL account                   | 493100 - Delivered Orders - Obligations Transferred, Unpaid                                  | -       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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:** 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04

| Left Side Attribute Combination |           |                     |           |        | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|---------------------|-----------|--------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Authority Type Code | Fund Type | PY Adj | BETC                             |  |  |
| 414201                          | E         |                     | EP        | X      | CXFERC                           |  |  |
| 414201                          | E         |                     | ER        | X      | CXFERD                           |  |  |
| 415100                          | E         | P                   | ES        | X      |                                  |  |  |
| 415100                          | E         | S                   | EC        | X      |                                  |  |  |
| 415100                          | E         | S                   | EG        | X      |                                  |  |  |
| 415100                          | E         | S                   | EM        | X      |                                  |  |  |
| 415100                          | E         | S                   | EP        | X      |                                  |  |  |
| 415100                          | E         | S                   | ER        | X      |                                  |  |  |
| 415100                          | E         | S                   | ES        | X      |                                  |  |  |
| 415100                          | E         | S                   | ET        | X      |                                  |  |  |
| 415100                          | E         | S                   | TR        | X      |                                  |  |  |
| 415200                          | E         |                     | EC        | X      |                                  |  |  |
| 415200                          | E         |                     | EG        | X      |                                  |  |  |
| 415200                          | E         |                     | EM        | X      |                                  |  |  |
| 415200                          | E         |                     | EP        | X      |                                  |  |  |
| 415200                          | E         |                     | ER        | X      |                                  |  |  |
| 415200                          | E         |                     | ES        | X      |                                  |  |  |
| 415200                          | E         |                     | ET        | X      |                                  |  |  |
| 415200                          | E         |                     | TR        | X      |                                  |  |  |
| 439200                          | E         | D                   | ES        | X      |                                  |  |  |
| 439200                          | E         | D                   | ET        | X      |                                  |  |  |
| 439200                          | E         | P                   | ES        | X      |                                  |  |  |
| 439200                          | E         | P                   | ET        | X      |                                  |  |  |
| 439200                          | E         | R                   | ES        | X      |                                  |  |  |
| 439200                          | E         | R                   | ET        | X      |                                  |  |  |
| 439200                          | E         | S                   | ES        | X      |                                  |  |  |
| 439200                          | E         | S                   | ET        | X      |                                  |  |  |
| 439200                          | E         | X                   | EG        | X      |                                  |  |  |
| 439200                          | E         | X                   | ES        | X      |                                  |  |  |
| 439300                          | E         | D                   | ES        | X      |                                  |  |  |
| 439300                          | E         | D                   | ET        | X      |                                  |  |  |
| 439300                          | E         | P                   | ES        | X      |                                  |  |  |
| 439300                          | E         | P                   | ET        | X      |                                  |  |  |
| 439300                          | E         | R                   | ES        | X      |                                  |  |  |
| 439300                          | E         | R                   | ET        | X      |                                  |  |  |
| 439300                          | E         | X                   | EG        | X      |                                  |  |  |
| 439300                          | E         | X                   | ES        | X      |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 40  
**Rule Name:** UCAD Reciprocal Category 11 Capital Transfers- In  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 575600                          | E         |  |  |  | CXFERC                           |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 41  
**Rule Name:** UCAD Reciprocal Category 11 Capital Transfers Out  
**Description:** The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 576600                          | E         |  |  |  | CXFERD                           |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report**Edit Rule Number:** 42**Rule Name:** Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations**Description:** The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.**Type:** SS: USSGL / USSGL**Operand:** Less Than Or Equal (<=)**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12**Proposed Analytical  
Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |           |        |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|-----------|--------|--|--|
| USSGL<br>Account<br>Number      | Begin/End | PY Adj |  |  | USSGL<br>Account<br>Number       | Begin/End | PY Adj |  |  |
| 413400                          | E         | X      |  |  | 487100                           | E         | X      |  |  |
| 414400                          | E         | X      |  |  | 497100                           | E         | X      |  |  |
| 413415                          | E         | X      |  |  |                                  |           |        |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |   |         | Right Side Attribute Combination                             |   |         |
|---------------------------------|---|---------|--|---|---------|
| Statement                       | Line Number   | Operand | Statement  | Line Number   | Operand |
| Balance Sheet                   | 41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 21)         | +       | Reclassified Stmt. of Operations and Changes in Net Position | 1 - Net position, beginning of period   | +       |
| Balance Sheet                   | 41.2 - Unexpended appropriations - Funds from other than Dedicated Collections        | +       | Reclassified Stmt. of Operations and Changes in Net Position | 2.1 - Changes in accounting principles  | +       |
| Balance Sheet                   | 42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 21)  | +       | Reclassified Stmt. of Operations and Changes in Net Position | 2.2 - Corrections of errors - non-federal   | +       |
| Balance Sheet                   | 42.2 - Cumulative results of operations - Funds from other than Dedicated Collections | +       | Reclassified Stmt. of Operations and Changes in Net Position | 2.3 - Corrections of errors - years preceding the prior year - non-federal              | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.1 - Changes in accounting principles - federal (RC 29) /1                             | -       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.2 - Corrections of errors - federal (RC 29)   | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.3 - Corrections of errors - years preceding the prior year - federal (RC 29)          | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.4 - Prior period adjustment to unexpended appropriations - federal (RC 31)            | -       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.5 - Prior period adjustment to expended appropriations - federal (RC 32)              | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.6 - Prior period adjustment to appropriations outstanding - federal (RC 31)           | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 3.7 - Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1 | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.1 - Individual income tax and tax withholdings (for use by Treasury only)             | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.2 - Corporation income taxes (for use by Treasury only)                               | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.3 - Excise taxes  | +       |
|                                 |   |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.4 - Unemployment taxes  | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                             |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.5 - Customs duties   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.6 - Estate and gift taxes  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.7 - Other taxes and receipts   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 5.8 - Miscellaneous earned revenues - Footnote 2   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.1 - Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) /1                            | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.2 - Borrowings and other interest revenue (non-exchange) (RC 05) /1  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.3 - Borrowings Gains (RC 06)/01  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.4 - Borrowings Losses (RC 06)/01   | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.5 - Benefit program revenue (non-exchange) (RC 26) /1  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.6 - Other taxes and receipts (RC 45) /1  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.7 - Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)                                    | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.8 - Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)                    | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.9 - Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16) | -       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                             |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 6.10 - Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16) | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.1 - Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.2 - Appropriations used (RC 39)  | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.3 - Appropriations expended (RC 38) /1   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.4 - Appropriation of unavailable special or trust fund receipts transfers-in (RC   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.5 - Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) /1   | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.6 - Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1                                     | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.7 - Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1                                    | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.8 - Expenditure transfers-in of financing sources (RC 09) /1   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.9 - Expenditure transfers-out of financing sources (RC 09) /1  | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.10 - Non-expenditure transfer in of financing sources - capital transfers (RC 11)  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.11 - Non-expenditure transfers-out of financing sources - capital transfers (RC 11)  | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.12 - Revenue and Other Financing Sources - Cancellations (RC 36)   | -       |

**U.S. Standard General Ledger  
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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                             |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.13 - Collections for others transferred to the General Fund of the U.S. Government (RC 44)                             | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.14 - Other financing sources with budgetary impact (RC 29) /1, 8   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.15 - Warrants issued (RC 41)   | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.16 - Appropriations outstanding - used (RC 39)   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.17 - General Fund of the U.S. Government financed appropriations - expended (RC 38) /1                                 | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.18 - Trust fund warrants issued net of adjustments (RC 45)   | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.19 - Cancellations of Revenue and Other Financing Sources - General Fund (RC   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.20 - Transfers-in without reimbursement (RC 18) /1   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.21 - Transfers-out without reimbursement (RC 18) /1  | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.22 - Imputed financing sources (RC 25) /1  | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.23 - Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)                             | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.24 - Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48) | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.25 - Other non-budgetary financing sources for debt accruals/amortization (RC 37) /1                                   | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.26 - Other non-budgetary financing sources (RC 29) /1, 9   | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                             |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.27 - Other financing sources for the General Fund of the U.S. Government (RC 37) /1                  | -       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.28 - Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)                | +       |
|                                 |             |         | Reclassified Stmt. of Operations and Changes in Net Position | 7.29 - Accrual of entity's amounts to be collected (RC 48)   | +       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 2 - Non-federal gross cost   | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 3 - Interest on debt held by the public  | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 4 - General property plant and equipment (PP&E) partial impairment loss                                | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.1 - Benefit program costs (RC 26) /2   | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.2 - Imputed costs (RC 25) /2   | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.3 - Buy/sell cost (RC24) /2  | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.4 - Purchase of assets (RC 24) /2  | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.5 - Federal securities interest expense (RC 03) /2   | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.6 - Borrowing and other interest expense (RC05) /2   | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.7 - Borrowing losses (RC 06) /2  | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 6.8 - Other expenses (without reciprocals) (RC 29)   | -       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 10 - Non-federal earned revenue  | +       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 11.1 - Benefit program revenue (exchange) (RC 26) /2   | +       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 11.2 - Buy/sell revenue (exchange) (RC 24) /2  | +       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 11.3 - Purchase of assets offset (RC 24) / 2   | +       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 11.4 - Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2 | +       |
|                                 |             |         | Reclassified Statement of Net Cost                           | 11.5 - Borrowing and other interest revenue (exchange) (RC 05) /2                                      | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination   |  |         |
|---------------------------------|-------------|---------|------------------------------------|--|---------|
| Statement                       | Line Number | Operand | Statement                          | Line Number  | Operand |
|                                 |             |         | Reclassified Statement of Net Cost | 11.6 - Borrowing gains (RC 06) /2  | +       |
|                                 |             |         | Reclassified Statement of Net Cost | 11.7 - Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)                      | -       |
|                                 |             |         | Reclassified Statement of Net Cost | 11.8 - Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)                             | +       |
|                                 |             |         | Reclassified Statement of Net Cost | 11.9 - Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14) | -       |
|                                 |             |         | Reclassified Statement of Net Cost | 11.10 - Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)              | +       |
|                                 |             |         | Reclassified Statement of Net Cost | 14 - Gains/losses from changes in actuarial assumptions  | -       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 44  
**Rule Name:** Reclassified Balance Sheet Check  
**Description:** The Total Assets line must equal the Total Liabilities and Net Position line.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |   |         |
|---------------------------------|--|---------|----------------------------------|---|---------|
| Statement                       | Line Number  | Operand | Statement                        | Line Number   | Operand |
| Balance Sheet                   | 1 - Fund Balance with Treasury (Note 3) (RC 40)  | +       | Balance Sheet                    | 20 - Liability for Fund Balance with Treasury [for General fund only] (RC 40)   | +       |
| Balance Sheet                   | 2.1 - Federal investments (Note 5) (RC 01)   | +       | Balance Sheet                    | 21.1 - Accounts payable, capital transfers (RC 12)  | +       |
| Balance Sheet                   | 2.2 - Interest receivable - investments (Note 5) (RC 02)   | +       | Balance Sheet                    | 21.2 - Accounts payable (RC 22)   | +       |
| Balance Sheet                   | 3.1 - Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10) | +       | Balance Sheet                    | 21.3 - Transfers payable (RC 27)  | +       |
| Balance Sheet                   | 3.2 - Accounts receivable, capital transfers (RC 12)   | +       | Balance Sheet                    | 22.1 - Federal debt (RC 01)   | +       |
| Balance Sheet                   | 3.3 - Benefit program contributions receivable (RC 21)   | +       | Balance Sheet                    | 22.2 - Interest payable - debt (RC 02)  | +       |
| Balance Sheet                   | 3.4 - Accounts receivable, net (RC 22)   | +       | Balance Sheet                    | 23.1 - Interest payable - loans and other funds (RC 04)   | +       |
| Balance Sheet                   | 3.5 - Transfers receivable (RC 27)   | +       | Balance Sheet                    | 23.2 - Loans payable (RC 17)  | +       |
| Balance Sheet                   | 4.1 - Interest receivable - loans and other funds (RC 04)  | +       | Balance Sheet                    | 24 - Advances from others and deferred revenue (RC 23)  | +       |
| Balance Sheet                   | 4.2 - Loans receivable (RC 17)   | +       | Balance Sheet                    | 25.1 - Other liabilities (without reciprocals) (Note 15) (RC 29)  | +       |
| Balance Sheet                   | 5 - Advances and prepayments (RC 23)   | +       | Balance Sheet                    | 25.2 - Other liabilities (Note 17) (RC 30)  | +       |
| Balance Sheet                   | 6.1 - Other assets (RC 30)   | +       | Balance Sheet                    | 25.3 - Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46)         | +       |
| Balance Sheet                   | 6.2 - Asset for agency's custodial and non-entity liabilities (RC 46)  | +       | Balance Sheet                    | 25.4 - Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10) | +       |
| Balance Sheet                   | 6.3 - Other Assets - Reimbursable Activities (RC 22)   | +       | Balance Sheet                    | 25.5 - Other current liabilities - Benefit contributions payable (Note 15) (RC 21)  | +       |
| Balance Sheet                   | 8 - Cash and other monetary assets* (Note 4)   | +       | Balance Sheet                    | 25.6 - Other liabilities - Reimbursable activities (RC 21)  | +       |
| Balance Sheet                   | 9 - Accounts receivable, net (Notes 6 and 7)   | +       | Balance Sheet                    | 27 - Accounts payable   | +       |
| Balance Sheet                   | 10 - Loans receivable, net (Note 8)  | +       | Balance Sheet                    | 28 - Federal debt and interest payable (Note 14A)   | +       |
| Balance Sheet                   | 11 - Inventory and related property, net (Note 9)  | +       | Balance Sheet                    | 29 - Federal employee salary, leave, and benefits payable* (Note 15)  | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 44  
**Rule Name:** Reclassified Balance Sheet Check  
**Description:** The Total Assets line must equal the Total Liabilities and Net Position line.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |   |         |
|---------------------------------|--|---------|----------------------------------|---|---------|
| Statement                       | Line Number  | Operand | Statement                        | Line Number   | Operand |
| Balance Sheet                   | 12 - Property, plant, and equipment, net (Note 10)                   | +       | Balance Sheet                    | 30 - Pensions, post-employment, and veterans benefits payable* (Note 15)              | +       |
| Balance Sheet                   | 13 - Advances and prepayments  | +       | Balance Sheet                    | 31 - Environmental and disposal liabilities (Note 16)                                 | +       |
| Balance Sheet                   | 14 - Investments in government-sponsored enterprises [Treasury only] | +       | Balance Sheet                    | 32 - Benefits due and payable   | +       |
| Balance Sheet                   | 15 - Investments, net (Note 5)                                       | +       | Balance Sheet                    | 33 - Loan guarantee liabilities (Note 8)  | +       |
| Balance Sheet                   | 16 - Other assets (Note 12)  | +       | Balance Sheet                    | 34 - Liabilities to Government-sponsored enterprises                                  | +       |
|                                 |  |         | Balance Sheet                    | 35 - Insurance and guarantee program liabilities                                      | +       |
|                                 |  |         | Balance Sheet                    | 36 - Advances from others and deferred revenue  | +       |
|                                 |  |         | Balance Sheet                    | 37 - Other liabilities (Notes 18, 19, and 20)   | +       |
|                                 |  |         | Balance Sheet                    | 41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 21)         | +       |
|                                 |  |         | Balance Sheet                    | 41.2 - Unexpended appropriations - Funds from other than Dedicated Collections        | +       |
|                                 |  |         | Balance Sheet                    | 42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 21)  | +       |
|                                 |  |         | Balance Sheet                    | 42.2 - Cumulative results of operations - Funds from other than Dedicated Collections | +       |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 45  
**Rule Name:** Fiscal Year Proprietary Closing Edit  
**Description:** The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** CL: Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination  |  |  | Right Side Attribute Combination |  |  |
|----------------------------------|--|--|----------------------------------|--|--|
|                                  |  |  |                                  |  |  |
| Please see Closing Edits Report. |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 46  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 411100                          | E         | B      |  |  | 0                                |  |  |
| 411200                          | E         | B      |  |  |                                  |  |  |
| 411300                          | E         | B      |  |  |                                  |  |  |
| 411400                          | E         | B      |  |  |                                  |  |  |
| 411500                          | E         | B      |  |  |                                  |  |  |
| 411600                          | E         | B      |  |  |                                  |  |  |
| 411601                          | E         | B      |  |  |                                  |  |  |
| 411700                          | E         | B      |  |  |                                  |  |  |
| 411800                          | E         | B      |  |  |                                  |  |  |
| 411900                          | E         | B      |  |  |                                  |  |  |
| 411910                          | E         | B      |  |  |                                  |  |  |
| 411990                          | E         | B      |  |  |                                  |  |  |
| 412200                          | E         | B      |  |  |                                  |  |  |
| 412250                          | E         | B      |  |  |                                  |  |  |
| 412300                          | E         | B      |  |  |                                  |  |  |
| 412400                          | E         | B      |  |  |                                  |  |  |
| 412500                          | E         | B      |  |  |                                  |  |  |
| 412600                          | E         | B      |  |  |                                  |  |  |
| 412700                          | E         | B      |  |  |                                  |  |  |
| 412800                          | E         | B      |  |  |                                  |  |  |
| 412900                          | E         | B      |  |  |                                  |  |  |
| 413000                          | E         | B      |  |  |                                  |  |  |
| 413500                          | E         | B      |  |  |                                  |  |  |
| 413700                          | E         | B      |  |  |                                  |  |  |
| 413800                          | E         | B      |  |  |                                  |  |  |
| 414600                          | E         | B      |  |  |                                  |  |  |
| 414700                          | E         | B      |  |  |                                  |  |  |
| 414800                          | E         | B      |  |  |                                  |  |  |
| 415000                          | E         | B      |  |  |                                  |  |  |
| 415100                          | E         | B      |  |  |                                  |  |  |
| 415200                          | E         | B      |  |  |                                  |  |  |
| 415300                          | E         | B      |  |  |                                  |  |  |
| 415400                          | E         | B      |  |  |                                  |  |  |
| 415500                          | E         | B      |  |  |                                  |  |  |
| 415901                          | E         | B      |  |  |                                  |  |  |
| 416600                          | E         | B      |  |  |                                  |  |  |
| 416700                          | E         | B      |  |  |                                  |  |  |
| 416800                          | E         | B      |  |  |                                  |  |  |
| 417000                          | E         | B      |  |  |                                  |  |  |
| 417100                          | E         | B      |  |  |                                  |  |  |
| 417200                          | E         | B      |  |  |                                  |  |  |
| 417300                          | E         | B      |  |  |                                  |  |  |
| 417400                          | E         | B      |  |  |                                  |  |  |
| 417500                          | E         | B      |  |  |                                  |  |  |
| 417590                          | E         | B      |  |  |                                  |  |  |
| 417600                          | E         | B      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 46

**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System

**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 417690                          | E         | B      |  |  |                                  |  |  |
| 419000                          | E         | B      |  |  |                                  |  |  |
| 419100                          | E         | B      |  |  |                                  |  |  |
| 419200                          | E         | B      |  |  |                                  |  |  |
| 419300                          | E         | B      |  |  |                                  |  |  |
| 419600                          | E         | B      |  |  |                                  |  |  |
| 419700                          | E         | B      |  |  |                                  |  |  |
| 419900                          | E         | B      |  |  |                                  |  |  |
| 421200                          | E         | B      |  |  |                                  |  |  |
| 422100                          | E         | B      |  |  |                                  |  |  |
| 422200                          | E         | B      |  |  |                                  |  |  |
| 422500                          | E         | B      |  |  |                                  |  |  |
| 422512                          | E         | B      |  |  |                                  |  |  |
| 423000                          | E         | B      |  |  |                                  |  |  |
| 423110                          | E         | B      |  |  |                                  |  |  |
| 423200                          | E         | B      |  |  |                                  |  |  |
| 423300                          | E         | B      |  |  |                                  |  |  |
| 423400                          | E         | B      |  |  |                                  |  |  |
| 425100                          | E         | B      |  |  |                                  |  |  |
| 425200                          | E         | B      |  |  |                                  |  |  |
| 425300                          | E         | B      |  |  |                                  |  |  |
| 425400                          | E         | B      |  |  |                                  |  |  |
| 425500                          | E         | B      |  |  |                                  |  |  |
| 426000                          | E         | B      |  |  |                                  |  |  |
| 426100                          | E         | B      |  |  |                                  |  |  |
| 426200                          | E         | B      |  |  |                                  |  |  |
| 426300                          | E         | B      |  |  |                                  |  |  |
| 426400                          | E         | B      |  |  |                                  |  |  |
| 426500                          | E         | B      |  |  |                                  |  |  |
| 426600                          | E         | B      |  |  |                                  |  |  |
| 426700                          | E         | B      |  |  |                                  |  |  |
| 426800                          | E         | B      |  |  |                                  |  |  |
| 427000                          | E         | B      |  |  |                                  |  |  |
| 427100                          | E         | B      |  |  |                                  |  |  |
| 427300                          | E         | B      |  |  |                                  |  |  |
| 427500                          | E         | B      |  |  |                                  |  |  |
| 427600                          | E         | B      |  |  |                                  |  |  |
| 427700                          | E         | B      |  |  |                                  |  |  |
| 428300                          | E         | B      |  |  |                                  |  |  |
| 428500                          | E         | B      |  |  |                                  |  |  |
| 428600                          | E         | B      |  |  |                                  |  |  |
| 428700                          | E         | B      |  |  |                                  |  |  |
| 429000                          | E         | B      |  |  |                                  |  |  |
| 435000                          | E         | B      |  |  |                                  |  |  |
| 435100                          | E         | B      |  |  |                                  |  |  |
| 435190                          | E         | B      |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 46  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 435400                          | E         | B      |  |  |                                  |  |  |
| 435500                          | E         | B      |  |  |                                  |  |  |
| 435600                          | E         | B      |  |  |                                  |  |  |
| 437000                          | E         | B      |  |  |                                  |  |  |
| 438700                          | E         | B      |  |  |                                  |  |  |
| 438800                          | E         | B      |  |  |                                  |  |  |
| 439000                          | E         | B      |  |  |                                  |  |  |
| 439100                          | E         | B      |  |  |                                  |  |  |
| 439200                          | E         | B      |  |  |                                  |  |  |
| 439300                          | E         | B      |  |  |                                  |  |  |
| 439400                          | E         | B      |  |  |                                  |  |  |
| 439600                          | E         | B      |  |  |                                  |  |  |
| 439700                          | E         | B      |  |  |                                  |  |  |
| 439730                          | E         | B      |  |  |                                  |  |  |
| 439800                          | E         | B      |  |  |                                  |  |  |
| 439900                          | E         | B      |  |  |                                  |  |  |
| 445000                          | E         | B      |  |  |                                  |  |  |
| 462000                          | E         | B      |  |  |                                  |  |  |
| 462090                          | E         | B      |  |  |                                  |  |  |
| 465000                          | E         | B      |  |  |                                  |  |  |
| 480100                          | E         | B      |  |  |                                  |  |  |
| 480200                          | E         | B      |  |  |                                  |  |  |
| 483100                          | E         | B      |  |  |                                  |  |  |
| 483200                          | E         | B      |  |  |                                  |  |  |
| 487100                          | E         | B      |  |  |                                  |  |  |
| 487200                          | E         | B      |  |  |                                  |  |  |
| 488100                          | E         | B      |  |  |                                  |  |  |
| 488200                          | E         | B      |  |  |                                  |  |  |
| 490100                          | E         | B      |  |  |                                  |  |  |
| 490200                          | E         | B      |  |  |                                  |  |  |
| 490800                          | E         | B      |  |  |                                  |  |  |
| 493100                          | E         | B      |  |  |                                  |  |  |
| 497100                          | E         | B      |  |  |                                  |  |  |
| 497200                          | E         | B      |  |  |                                  |  |  |
| 498100                          | E         | B      |  |  |                                  |  |  |
| 498200                          | E         | B      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 47

**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System

**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 411100                          | E         | P      |  |  | 0                                |  |  |
| 411200                          | E         | P      |  |  |                                  |  |  |
| 411300                          | E         | P      |  |  |                                  |  |  |
| 411400                          | E         | P      |  |  |                                  |  |  |
| 411500                          | E         | P      |  |  |                                  |  |  |
| 411600                          | E         | P      |  |  |                                  |  |  |
| 411601                          | E         | P      |  |  |                                  |  |  |
| 411700                          | E         | P      |  |  |                                  |  |  |
| 411800                          | E         | P      |  |  |                                  |  |  |
| 411900                          | E         | P      |  |  |                                  |  |  |
| 411910                          | E         | P      |  |  |                                  |  |  |
| 411990                          | E         | P      |  |  |                                  |  |  |
| 412100                          | E         | P      |  |  |                                  |  |  |
| 412200                          | E         | P      |  |  |                                  |  |  |
| 412250                          | E         | P      |  |  |                                  |  |  |
| 412300                          | E         | P      |  |  |                                  |  |  |
| 412400                          | E         | P      |  |  |                                  |  |  |
| 412500                          | E         | P      |  |  |                                  |  |  |
| 412600                          | E         | P      |  |  |                                  |  |  |
| 412700                          | E         | P      |  |  |                                  |  |  |
| 412800                          | E         | P      |  |  |                                  |  |  |
| 412900                          | E         | P      |  |  |                                  |  |  |
| 413000                          | E         | P      |  |  |                                  |  |  |
| 413100                          | E         | P      |  |  |                                  |  |  |
| 413120                          | E         | P      |  |  |                                  |  |  |
| 413200                          | E         | P      |  |  |                                  |  |  |
| 413300                          | E         | P      |  |  |                                  |  |  |
| 413400                          | E         | P      |  |  |                                  |  |  |
| 413415                          | E         | P      |  |  |                                  |  |  |
| 413500                          | E         | P      |  |  |                                  |  |  |
| 413600                          | E         | P      |  |  |                                  |  |  |
| 413700                          | E         | P      |  |  |                                  |  |  |
| 413800                          | E         | P      |  |  |                                  |  |  |
| 414000                          | E         | P      |  |  |                                  |  |  |
| 414100                          | E         | P      |  |  |                                  |  |  |
| 414120                          | E         | P      |  |  |                                  |  |  |
| 414300                          | E         | P      |  |  |                                  |  |  |
| 414400                          | E         | P      |  |  |                                  |  |  |
| 414600                          | E         | P      |  |  |                                  |  |  |
| 414700                          | E         | P      |  |  |                                  |  |  |
| 415000                          | E         | P      |  |  |                                  |  |  |
| 415100                          | E         | P      |  |  |                                  |  |  |
| 415200                          | E         | P      |  |  |                                  |  |  |
| 415300                          | E         | P      |  |  |                                  |  |  |
| 415400                          | E         | P      |  |  |                                  |  |  |
| 415500                          | E         | P      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 47**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.**Type:** SZ: USSGL / Zero**Operand:** Equal (=)**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 415700                          | E         | P      |  |  |                                  |  |  |
| 415730                          | E         | P      |  |  |                                  |  |  |
| 415800                          | E         | P      |  |  |                                  |  |  |
| 415901                          | E         | P      |  |  |                                  |  |  |
| 416600                          | E         | P      |  |  |                                  |  |  |
| 416700                          | E         | P      |  |  |                                  |  |  |
| 416800                          | E         | P      |  |  |                                  |  |  |
| 417000                          | E         | P      |  |  |                                  |  |  |
| 417100                          | E         | P      |  |  |                                  |  |  |
| 417200                          | E         | P      |  |  |                                  |  |  |
| 417300                          | E         | P      |  |  |                                  |  |  |
| 417400                          | E         | P      |  |  |                                  |  |  |
| 417500                          | E         | P      |  |  |                                  |  |  |
| 417590                          | E         | P      |  |  |                                  |  |  |
| 417600                          | E         | P      |  |  |                                  |  |  |
| 417690                          | E         | P      |  |  |                                  |  |  |
| 419000                          | E         | P      |  |  |                                  |  |  |
| 419100                          | E         | P      |  |  |                                  |  |  |
| 419200                          | E         | P      |  |  |                                  |  |  |
| 419300                          | E         | P      |  |  |                                  |  |  |
| 419600                          | E         | P      |  |  |                                  |  |  |
| 419700                          | E         | P      |  |  |                                  |  |  |
| 419900                          | E         | P      |  |  |                                  |  |  |
| 421200                          | E         | P      |  |  |                                  |  |  |
| 422100                          | E         | P      |  |  |                                  |  |  |
| 422200                          | E         | P      |  |  |                                  |  |  |
| 422300                          | E         | P      |  |  |                                  |  |  |
| 422500                          | E         | P      |  |  |                                  |  |  |
| 422512                          | E         | P      |  |  |                                  |  |  |
| 423000                          | E         | P      |  |  |                                  |  |  |
| 423110                          | E         | P      |  |  |                                  |  |  |
| 423200                          | E         | P      |  |  |                                  |  |  |
| 423300                          | E         | P      |  |  |                                  |  |  |
| 423400                          | E         | P      |  |  |                                  |  |  |
| 425100                          | E         | P      |  |  |                                  |  |  |
| 425200                          | E         | P      |  |  |                                  |  |  |
| 425300                          | E         | P      |  |  |                                  |  |  |
| 425400                          | E         | P      |  |  |                                  |  |  |
| 425500                          | E         | P      |  |  |                                  |  |  |
| 426000                          | E         | P      |  |  |                                  |  |  |
| 426100                          | E         | P      |  |  |                                  |  |  |
| 426200                          | E         | P      |  |  |                                  |  |  |
| 426300                          | E         | P      |  |  |                                  |  |  |
| 426400                          | E         | P      |  |  |                                  |  |  |
| 426500                          | E         | P      |  |  |                                  |  |  |
| 426600                          | E         | P      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 47

**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System

**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 426700                          | E         | P      |  |  |                                  |  |  |
| 426800                          | E         | P      |  |  |                                  |  |  |
| 427000                          | E         | P      |  |  |                                  |  |  |
| 427100                          | E         | P      |  |  |                                  |  |  |
| 427300                          | E         | P      |  |  |                                  |  |  |
| 427500                          | E         | P      |  |  |                                  |  |  |
| 427600                          | E         | P      |  |  |                                  |  |  |
| 427700                          | E         | P      |  |  |                                  |  |  |
| 428300                          | E         | P      |  |  |                                  |  |  |
| 428500                          | E         | P      |  |  |                                  |  |  |
| 428600                          | E         | P      |  |  |                                  |  |  |
| 428700                          | E         | P      |  |  |                                  |  |  |
| 429000                          | E         | P      |  |  |                                  |  |  |
| 429500                          | E         | P      |  |  |                                  |  |  |
| 429590                          | E         | P      |  |  |                                  |  |  |
| 432000                          | E         | P      |  |  |                                  |  |  |
| 432100                          | E         | P      |  |  |                                  |  |  |
| 433000                          | E         | P      |  |  |                                  |  |  |
| 435000                          | E         | P      |  |  |                                  |  |  |
| 435100                          | E         | P      |  |  |                                  |  |  |
| 435190                          | E         | P      |  |  |                                  |  |  |
| 435400                          | E         | P      |  |  |                                  |  |  |
| 435500                          | E         | P      |  |  |                                  |  |  |
| 435600                          | E         | P      |  |  |                                  |  |  |
| 435700                          | E         | P      |  |  |                                  |  |  |
| 436000                          | E         | P      |  |  |                                  |  |  |
| 437000                          | E         | P      |  |  |                                  |  |  |
| 438200                          | E         | P      |  |  |                                  |  |  |
| 438300                          | E         | P      |  |  |                                  |  |  |
| 438400                          | E         | P      |  |  |                                  |  |  |
| 438700                          | E         | P      |  |  |                                  |  |  |
| 438800                          | E         | P      |  |  |                                  |  |  |
| 439000                          | E         | P      |  |  |                                  |  |  |
| 439100                          | E         | P      |  |  |                                  |  |  |
| 439200                          | E         | P      |  |  |                                  |  |  |
| 439300                          | E         | P      |  |  |                                  |  |  |
| 439400                          | E         | P      |  |  |                                  |  |  |
| 439401                          | E         | P      |  |  |                                  |  |  |
| 439440                          | E         | P      |  |  |                                  |  |  |
| 439600                          | E         | P      |  |  |                                  |  |  |
| 439700                          | E         | P      |  |  |                                  |  |  |
| 439701                          | E         | P      |  |  |                                  |  |  |
| 439730                          | E         | P      |  |  |                                  |  |  |
| 439800                          | E         | P      |  |  |                                  |  |  |
| 439900                          | E         | P      |  |  |                                  |  |  |
| 445000                          | E         | P      |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 47  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 462000                          | E         | P      |  |  |                                  |  |  |
| 462090                          | E         | P      |  |  |                                  |  |  |
| 465000                          | E         | P      |  |  |                                  |  |  |
| 479010                          | E         | P      |  |  |                                  |  |  |
| 480100                          | E         | P      |  |  |                                  |  |  |
| 480110                          | E         | P      |  |  |                                  |  |  |
| 480200                          | E         | P      |  |  |                                  |  |  |
| 483100                          | E         | P      |  |  |                                  |  |  |
| 487100                          | E         | P      |  |  |                                  |  |  |
| 487200                          | E         | P      |  |  |                                  |  |  |
| 488100                          | E         | P      |  |  |                                  |  |  |
| 488200                          | E         | P      |  |  |                                  |  |  |
| 490100                          | E         | P      |  |  |                                  |  |  |
| 490110                          | E         | P      |  |  |                                  |  |  |
| 490200                          | E         | P      |  |  |                                  |  |  |
| 490800                          | E         | P      |  |  |                                  |  |  |
| 493100                          | E         | P      |  |  |                                  |  |  |
| 497100                          | E         | P      |  |  |                                  |  |  |
| 497200                          | E         | P      |  |  |                                  |  |  |
| 498100                          | E         | P      |  |  |                                  |  |  |
| 498200                          | E         | P      |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 48  
**Rule Name:** Budgetary USSGL Accounts and Reappropriations  
**Description:** The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 439000                          | E         |  |  |  | RAPPRC                           |  |  |
|                                 |           |  |  |  | RAPPRD                           |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 49  
**Rule Name:** Normal Warrants Edit (Budgetary)  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | BETC                             |  |  |
| USSGL account                   | 411100 - Debt Liquidation Appropriations   | +       | AP                               |  |  |
| USSGL account                   | 411200 - Liquidation of Deficiency - Appropriations  | +       | APADV                            |  |  |
| USSGL account                   | 411500 - Loan Subsidy Appropriation  | +       | APBGT                            |  |  |
| USSGL account                   | 411600 - Debt Forgiveness Appropriation  | +       | APCRREF                          |  |  |
| USSGL account                   | 411700 - Loan Administrative Expense Appropriation   | +       | APIND                            |  |  |
| USSGL account                   | 411800 - Reestimated Loan Subsidy Appropriation  | +       | APLAE                            |  |  |
| USSGL account                   | 411900 - Other Appropriations Realized   | +       | APLIMIND                         |  |  |
| USSGL account                   | 411990 - Other Appropriations Realized - International Monetary Fund                               | +       | APLS                             |  |  |
| USSGL account                   | 411991 - Other Appropriations Realized - International Monetary Fund - Reserve Tranche             | +       | APOTH                            |  |  |
| USSGL account                   | 411992 - Other Appropriations Realized - International Monetary Fund - Letter of Credit            | +       | APROP                            |  |  |
| USSGL account                   | 411993 - Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow  | +       | JRCR                             |  |  |
| USSGL account                   | 411994 - Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB) | +       |                                  |  |  |
| USSGL account                   | 412500 - Loan Modification Adjustment Transfer Appropriation                                       | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 50  
**Rule Name:** Normal Warrants Edit (Proprietary)  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | BETC                             |  |  |
| USSGL account                   | 310100 - Unexpended Appropriations - Appropriations Received | +       | AP                               |  |  |
|                                 |  |         | APADV                            |  |  |
|                                 |  |         | APBGT                            |  |  |
|                                 |  |         | APCRREF                          |  |  |
|                                 |  |         | APIND                            |  |  |
|                                 |  |         | APLAE                            |  |  |
|                                 |  |         | APLIMIND                         |  |  |
|                                 |  |         | APLS                             |  |  |
|                                 |  |         | APOTH                            |  |  |
|                                 |  |         | APROP                            |  |  |
|                                 |  |         | JRCR                             |  |  |
|                                 |  |         | RAPPRC                           |  |  |
|                                 |  |         | RAPPRD                           |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 51  
**Rule Name:** USSGLs 415700 and 439700  
**Description:** The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 415700                          | E         |  |  |  | 439700                           | E         |  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 52  
**Rule Name:** USSGLs 415800 and 439800  
**Description:** The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |           |        |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|-----------|--------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | USSGL Account Number             | Begin/End | PY Adj |  |  |
| 415800                          | E         | X      |  |  | 439800                           | E         | X      |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 53  
**Rule Name:** Spending Authority, Collected, Discretionary  
**Description:** Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination                            |                  |         | Right Side Attribute Combination |  |  |
|--|------------------|---------|----------------------------------|--|--|
| Statement  | Line Number      | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 54  
**Rule Name:** Spending Authority, Collected, Mandatory  
**Description:** Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination                            |                  |         | Right Side Attribute Combination |  |  |
|--|------------------|---------|----------------------------------|--|--|
| Statement  | Line Number      | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 55  
**Rule Name:** Total Reimbursable and Direct Obligations  
**Description:** Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |                                  |         | Right Side Attribute Combination |  |  |
|--|----------------------------------|---------|----------------------------------|--|--|
| Statement  | Line Number                      | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter)   | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 2003 - Exempt from apportionment | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 2101 - Category A (by quarter)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 2102 - Category B (by project)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 2103 - Exempt from apportionment | +       |                                  |  |  |

## SUPPLEMENT

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 56  
**Rule Name:** Fiscal Service Investments- Interest Payable  
**Description:** The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Payables  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   |                     | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|-------------------|---------------------|----------------------------------|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Reporting Type Code | Bureau of the Fiscal Service     |  |
| 134200                          | E         | F          | 020          | 0550              | E                   | PAYABLES                         |  |
| 134200                          | E         | F          | 020          | 0550              | U                   |                                  |  |

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**Section VII**

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## SUPPLEMENT

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 57  
**Rule Name:** Fiscal Service Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)  
**Description:** The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   |                     | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|-------------------|---------------------|----------------------------------|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Reporting Type Code | Bureau of the Fiscal Service     |  |
| 161000                          | E         | F          | 020          | 0500              | E                   | AMORT_ON_SEC                     |  |
| 161000                          | E         | F          | 020          | 0500              | U                   | DISC_ON_SEC                      |  |
| 161020                          | E         | F          | 020          | 0500              | E                   | PREM_ON_SEC                      |  |
| 161020                          | E         | F          | 020          | 0500              | U                   | SEC_ISSUED                       |  |
| 161100                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 161100                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 161120                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 161120                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 161200                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 161200                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 161220                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 161220                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 161300                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 161300                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 161320                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 161320                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 163000                          | E         | F          | 020          | 0500              | E                   |                                  |  |
| 163000                          | E         | F          | 020          | 0500              | U                   |                                  |  |
| 163100                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 163100                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 163300                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 163300                          | E         | F          | 020          | 0550              | U                   |                                  |  |

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## Section VII

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## SUPPLEMENT

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 58  
**Rule Name:** Fiscal Service Investments- Interest Expense  
**Description:** The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue (Including Gains and Losses)  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   |                     | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|-------------------|---------------------|----------------------------------|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Reporting Type Code | Bureau of the Fiscal Service     |  |
| 531100                          | E         | F          | 020          | 0550              | E                   | EXPENSES                         |  |
| 531100                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 711100                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 711100                          | E         | F          | 020          | 0550              | U                   |                                  |  |
| 721100                          | E         | F          | 020          | 0550              | E                   |                                  |  |
| 721100                          | E         | F          | 020          | 0550              | U                   |                                  |  |

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Section VII

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## SUPPLEMENT

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 59  
**Rule Name:** Fiscal Service Borrowings- Receivable  
**Description:** The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest Payable  
  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   |                     | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|-------------------|---------------------|----------------------------------|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Reporting Type Code | Bureau of the Fiscal Service     |  |
| 214100                          | E         | F          | 020          | 1338              | E                   | RECEIVABLES                      |  |
| 214100                          | E         | F          | 020          | 1338              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1351              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1351              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1360              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1360              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1363              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1363              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1401              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1401              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1415              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1415              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1417              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1417              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1418              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1418              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1433              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1433              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1440              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1440              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1442              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1442              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1495              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1495              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1497              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1497              | U                   |                                  |  |
| 214100                          | E         | F          | 020          | 1499              | E                   |                                  |  |
| 214100                          | E         | F          | 020          | 1499              | U                   |                                  |  |

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## Section VII

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## SUPPLEMENT

**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 U:  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                      |                        | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|----------------------|------------------------|----------------------------------|--|
| USSGL<br>Account<br>Number      | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr<br>Main | Reporting<br>Type Code | Bureau of the Fiscal Service     |  |
| 251000                          | E         | F          | 020          | 9501                 | E                      | ASSETS                           |  |
| 251000                          | E         | F          | 020          | 9501                 | U                      |                                  |  |
| 251100                          | E         | F          | 020          | 1418                 | E                      |                                  |  |
| 251100                          | E         | F          | 020          | 1418                 | U                      |                                  |  |
| 251100                          | E         | F          | 020          | 1495                 | E                      |                                  |  |
| 251100                          | E         | F          | 020          | 1495                 | U                      |                                  |  |
| 251100                          | E         | F          | 020          | 9501                 | E                      |                                  |  |
| 251100                          | E         | F          | 020          | 9501                 | U                      |                                  |  |

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## SUPPLEMENT

**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 A<sub>i</sub> reciprocal Interest Expense USSGL  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                      |                        | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|----------------------|------------------------|----------------------------------|--|
| USSGL<br>Account<br>Number      | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr<br>Main | Reporting<br>Type Code | Bureau of the Fiscal Service     |  |
| 631000                          | E         | F          | 020          | 1338                 | E                      | REVENUE                          |  |
| 631000                          | E         | F          | 020          | 1338                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1351                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1351                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1360                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1360                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1363                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1363                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1401                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1401                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1415                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1415                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1417                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1417                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1418                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1418                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1433                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1433                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1440                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1440                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1442                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1442                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1495                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1495                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1497                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1497                 | U                      |                                  |  |
| 631000                          | E         | F          | 020          | 1499                 | E                      |                                  |  |
| 631000                          | E         | F          | 020          | 1499                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1338                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1338                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1351                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1351                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1360                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1360                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1401                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1401                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1415                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1415                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1417                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1417                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1418                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1418                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1433                 | E                      |                                  |  |
| 711200                          | E         | F          | 020          | 1433                 | U                      |                                  |  |
| 711200                          | E         | F          | 020          | 1440                 | E                      |                                  |  |

## SUPPLEMENT

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 A<sub>j</sub> reciprocal Interest Expense USSGL  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   |                     | Right Side Attribute Combination |  |
|---------------------------------|-----------|------------|--------------|-------------------|---------------------|----------------------------------|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Reporting Type Code | Bureau of the Fiscal Service     |  |
| 711200                          | E         | F          | 020          | 1440              | U                   |                                  |  |
| 711200                          | E         | F          | 020          | 1442              | E                   |                                  |  |
| 711200                          | E         | F          | 020          | 1442              | U                   |                                  |  |
| 711200                          | E         | F          | 020          | 1495              | E                   |                                  |  |
| 711200                          | E         | F          | 020          | 1495              | U                   |                                  |  |
| 711200                          | E         | F          | 020          | 1497              | E                   |                                  |  |
| 711200                          | E         | F          | 020          | 1497              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1338              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1338              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1351              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1351              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1360              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1360              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1401              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1401              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1415              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1415              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1417              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1417              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1418              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1418              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1433              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1433              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1440              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1440              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1442              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1442              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1495              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1495              | U                   |                                  |  |
| 721200                          | E         | F          | 020          | 1497              | E                   |                                  |  |
| 721200                          | E         | F          | 020          | 1497              | U                   |                                  |  |

## 25 Reporting

## Section VII

agency's

[illegible]

## 25 Reporting

## Section VII

gency's

[illegible]

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 62  
**Rule Name:** FFB Borrowings- Receivables  
**Description:** The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                      | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|----------------------|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr<br>Main | Federal Finance Bank             |  |  |
| 214100                          | E         | F          | 020          | 4521                 | INTEREST_REC                     |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 63  
**Rule Name:** FFB Borrowings- Asset  
**Description:** The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                      | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|----------------------|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr<br>Main | Federal Finance Bank             |  |  |
| 252000                          | E         | F          | 020          | 4521                 | ASSETS                           |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 64  
**Rule Name:** FFB Borrowings- Revenue  
**Description:** The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US~SGLs  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                      | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|----------------------|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr<br>Main | Federal Finance Bank             |  |  |
| 631000                          | E         | F          | 020          | 4521                 | GAINS                            |  |  |
| 711200                          | E         | F          | 020          | 4521                 | INTEREST_REV                     |  |  |
| 721200                          | E         | F          | 020          | 4521                 | LOSSES                           |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 65  
**Rule Name:** Cancelled Authority Edit  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000. If BETC "SW" is necessary, OMB Max override request is required.

**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |                              |         | Right Side Attribute Combination |  |  |
|---------------------------------|------------------------------|---------|----------------------------------|--|--|
| Statement                       | Line Number                  | Operand | BETC                             |  |  |
| USSGL account                   | 435000 - Cancelled Authority | +       | SWYE                             |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 66  
**Rule Name:** Adjustments to Indefinite Appropriations Edit  
**Description:** The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number   | Operand | BETC                             |  |  |
| USSGL account                   | 439100 - The sum of indefinite Year-end Adjustments | +       | APINDYEC                         |  |  |
|                                 |   |         | APINDYED                         |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 67  
**Rule Name:** Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts  
**Description:** The total End balance for USSGL accounts 411400 and 413810 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | BETC                             |  |  |
| USSGL account                   | 411400 - Appropriated Receipts Derived from Available Trust or Special Fund Receipts | +       | COLAVRAJ                         |  |  |
| USSGL account                   | 413810 - : Appropriation to Liquidate Contract Authority - FMSTF                     | +       | COLAVRCT                         |  |  |
|                                 |  |         | REFTAXC                          |  |  |
|                                 |  |         | REFTAXD                          |  |  |
|                                 |  |         | REFTXCAJ                         |  |  |
|                                 |  |         | REFTXDAJ                         |  |  |
|                                 |  |         | WJVFFAR                          |  |  |
|                                 |  |         | WJVTTAR                          |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 68  
**Rule Name:** Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts  
**Description:** The sum of the ending balances in USSGL accounts 411300, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Fund Receipt Accounts in the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |           |        |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------|--------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fund Type | PY Adj |  | BETC                             |  |  |
| 411300                          | E         | ES        | X      |  | APSPCEXP                         |  |  |
| 411300                          | E         | ET        | X      |  | RSSPCEXP                         |  |  |
| 435500                          | E         | ES        | X      |  | SRRCTEXP                         |  |  |
| 435500                          | E         | ET        | X      |  | SRRTYEDR                         |  |  |
| 438700                          | E         | ES        | X      |  |                                  |  |  |
| 438700                          | E         | ET        | X      |  |                                  |  |  |
| 438800                          | E         | ES        | X      |  |                                  |  |  |
| 438800                          | E         | ET        | X      |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | A                            |  |  | 0                                |  |  |
| 403500                          | E         | A                            |  |  |                                  |  |  |
| 404400                          | E         | A                            |  |  |                                  |  |  |
| 404700                          | E         | A                            |  |  |                                  |  |  |
| 404800                          | E         | A                            |  |  |                                  |  |  |
| 405000                          | E         | A                            |  |  |                                  |  |  |
| 406000                          | E         | A                            |  |  |                                  |  |  |
| 407000                          | E         | A                            |  |  |                                  |  |  |
| 408000                          | E         | A                            |  |  |                                  |  |  |
| 408100                          | E         | A                            |  |  |                                  |  |  |
| 408200                          | E         | A                            |  |  |                                  |  |  |
| 408300                          | E         | A                            |  |  |                                  |  |  |
| 411100                          | E         | A                            |  |  |                                  |  |  |
| 411200                          | E         | A                            |  |  |                                  |  |  |
| 411300                          | E         | A                            |  |  |                                  |  |  |
| 411400                          | E         | A                            |  |  |                                  |  |  |
| 411500                          | E         | A                            |  |  |                                  |  |  |
| 411600                          | E         | A                            |  |  |                                  |  |  |
| 411601                          | E         | A                            |  |  |                                  |  |  |
| 411700                          | E         | A                            |  |  |                                  |  |  |
| 411800                          | E         | A                            |  |  |                                  |  |  |
| 411900                          | E         | A                            |  |  |                                  |  |  |
| 411910                          | E         | A                            |  |  |                                  |  |  |
| 411912                          | E         | A                            |  |  |                                  |  |  |
| 411920                          | E         | A                            |  |  |                                  |  |  |
| 411990                          | E         | A                            |  |  |                                  |  |  |
| 411991                          | E         | A                            |  |  |                                  |  |  |
| 411992                          | E         | A                            |  |  |                                  |  |  |
| 411993                          | E         | A                            |  |  |                                  |  |  |
| 411994                          | E         | A                            |  |  |                                  |  |  |
| 412000                          | E         | A                            |  |  |                                  |  |  |
| 412050                          | E         | A                            |  |  |                                  |  |  |
| 412100                          | E         | A                            |  |  |                                  |  |  |
| 412200                          | E         | A                            |  |  |                                  |  |  |
| 412250                          | E         | A                            |  |  |                                  |  |  |
| 412300                          | E         | A                            |  |  |                                  |  |  |
| 412400                          | E         | A                            |  |  |                                  |  |  |
| 412500                          | E         | A                            |  |  |                                  |  |  |
| 412600                          | E         | A                            |  |  |                                  |  |  |
| 412700                          | E         | A                            |  |  |                                  |  |  |
| 412800                          | E         | A                            |  |  |                                  |  |  |
| 412900                          | E         | A                            |  |  |                                  |  |  |
| 413000                          | E         | A                            |  |  |                                  |  |  |
| 413100                          | E         | A                            |  |  |                                  |  |  |
| 413120                          | E         | A                            |  |  |                                  |  |  |
| 413200                          | E         | A                            |  |  |                                  |  |  |
| 413300                          | E         | A                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | A                            |  |  |                                  |  |  |
| 413415                          | E         | A                            |  |  |                                  |  |  |
| 413500                          | E         | A                            |  |  |                                  |  |  |
| 413600                          | E         | A                            |  |  |                                  |  |  |
| 413700                          | E         | A                            |  |  |                                  |  |  |
| 413800                          | E         | A                            |  |  |                                  |  |  |
| 413810                          | E         | A                            |  |  |                                  |  |  |
| 413900                          | E         | A                            |  |  |                                  |  |  |
| 414000                          | E         | A                            |  |  |                                  |  |  |
| 414100                          | E         | A                            |  |  |                                  |  |  |
| 414120                          | E         | A                            |  |  |                                  |  |  |
| 414200                          | E         | A                            |  |  |                                  |  |  |
| 414201                          | E         | A                            |  |  |                                  |  |  |
| 414202                          | E         | A                            |  |  |                                  |  |  |
| 414203                          | E         | A                            |  |  |                                  |  |  |
| 414300                          | E         | A                            |  |  |                                  |  |  |
| 414400                          | E         | A                            |  |  |                                  |  |  |
| 414500                          | E         | A                            |  |  |                                  |  |  |
| 414600                          | E         | A                            |  |  |                                  |  |  |
| 414700                          | E         | A                            |  |  |                                  |  |  |
| 414800                          | E         | A                            |  |  |                                  |  |  |
| 414900                          | E         | A                            |  |  |                                  |  |  |
| 414910                          | E         | A                            |  |  |                                  |  |  |
| 415000                          | E         | A                            |  |  |                                  |  |  |
| 415100                          | E         | A                            |  |  |                                  |  |  |
| 415200                          | E         | A                            |  |  |                                  |  |  |
| 415300                          | E         | A                            |  |  |                                  |  |  |
| 415400                          | E         | A                            |  |  |                                  |  |  |
| 415500                          | E         | A                            |  |  |                                  |  |  |
| 415700                          | E         | A                            |  |  |                                  |  |  |
| 415730                          | E         | A                            |  |  |                                  |  |  |
| 415800                          | E         | A                            |  |  |                                  |  |  |
| 415900                          | E         | A                            |  |  |                                  |  |  |
| 415901                          | E         | A                            |  |  |                                  |  |  |
| 416000                          | E         | A                            |  |  |                                  |  |  |
| 416500                          | E         | A                            |  |  |                                  |  |  |
| 416512                          | E         | A                            |  |  |                                  |  |  |
| 416600                          | E         | A                            |  |  |                                  |  |  |
| 416612                          | E         | A                            |  |  |                                  |  |  |
| 416700                          | E         | A                            |  |  |                                  |  |  |
| 416712                          | E         | A                            |  |  |                                  |  |  |
| 416800                          | E         | A                            |  |  |                                  |  |  |
| 417000                          | E         | A                            |  |  |                                  |  |  |
| 417100                          | E         | A                            |  |  |                                  |  |  |
| 417112                          | E         | A                            |  |  |                                  |  |  |
| 417200                          | E         | A                            |  |  |                                  |  |  |
| 417212                          | E         | A                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | A                            |  |  |                                  |  |  |
| 417312                          | E         | A                            |  |  |                                  |  |  |
| 417400                          | E         | A                            |  |  |                                  |  |  |
| 417500                          | E         | A                            |  |  |                                  |  |  |
| 417590                          | E         | A                            |  |  |                                  |  |  |
| 417600                          | E         | A                            |  |  |                                  |  |  |
| 417690                          | E         | A                            |  |  |                                  |  |  |
| 418000                          | E         | A                            |  |  |                                  |  |  |
| 418300                          | E         | A                            |  |  |                                  |  |  |
| 419000                          | E         | A                            |  |  |                                  |  |  |
| 419100                          | E         | A                            |  |  |                                  |  |  |
| 419200                          | E         | A                            |  |  |                                  |  |  |
| 419300                          | E         | A                            |  |  |                                  |  |  |
| 419500                          | E         | A                            |  |  |                                  |  |  |
| 419600                          | E         | A                            |  |  |                                  |  |  |
| 419700                          | E         | A                            |  |  |                                  |  |  |
| 419900                          | E         | A                            |  |  |                                  |  |  |
| 420100                          | E         | A                            |  |  |                                  |  |  |
| 420190                          | E         | A                            |  |  |                                  |  |  |
| 421000                          | E         | A                            |  |  |                                  |  |  |
| 421100                          | E         | A                            |  |  |                                  |  |  |
| 421200                          | E         | A                            |  |  |                                  |  |  |
| 421500                          | E         | A                            |  |  |                                  |  |  |
| 421512                          | E         | A                            |  |  |                                  |  |  |
| 422100                          | E         | A                            |  |  |                                  |  |  |
| 422200                          | E         | A                            |  |  |                                  |  |  |
| 422300                          | E         | A                            |  |  |                                  |  |  |
| 422500                          | E         | A                            |  |  |                                  |  |  |
| 422512                          | E         | A                            |  |  |                                  |  |  |
| 423000                          | E         | A                            |  |  |                                  |  |  |
| 423100                          | E         | A                            |  |  |                                  |  |  |
| 423110                          | E         | A                            |  |  |                                  |  |  |
| 423200                          | E         | A                            |  |  |                                  |  |  |
| 423300                          | E         | A                            |  |  |                                  |  |  |
| 423400                          | E         | A                            |  |  |                                  |  |  |
| 423500                          | E         | A                            |  |  |                                  |  |  |
| 424000                          | E         | A                            |  |  |                                  |  |  |
| 425100                          | E         | A                            |  |  |                                  |  |  |
| 425200                          | E         | A                            |  |  |                                  |  |  |
| 425300                          | E         | A                            |  |  |                                  |  |  |
| 425400                          | E         | A                            |  |  |                                  |  |  |
| 425500                          | E         | A                            |  |  |                                  |  |  |
| 425512                          | E         | A                            |  |  |                                  |  |  |
| 426000                          | E         | A                            |  |  |                                  |  |  |
| 426100                          | E         | A                            |  |  |                                  |  |  |
| 426200                          | E         | A                            |  |  |                                  |  |  |
| 426300                          | E         | A                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | A                            |  |  |                                  |  |  |
| 426500                          | E         | A                            |  |  |                                  |  |  |
| 426600                          | E         | A                            |  |  |                                  |  |  |
| 426700                          | E         | A                            |  |  |                                  |  |  |
| 426800                          | E         | A                            |  |  |                                  |  |  |
| 426900                          | E         | A                            |  |  |                                  |  |  |
| 427000                          | E         | A                            |  |  |                                  |  |  |
| 427100                          | E         | A                            |  |  |                                  |  |  |
| 427300                          | E         | A                            |  |  |                                  |  |  |
| 427500                          | E         | A                            |  |  |                                  |  |  |
| 427600                          | E         | A                            |  |  |                                  |  |  |
| 427700                          | E         | A                            |  |  |                                  |  |  |
| 428300                          | E         | A                            |  |  |                                  |  |  |
| 428500                          | E         | A                            |  |  |                                  |  |  |
| 428600                          | E         | A                            |  |  |                                  |  |  |
| 428700                          | E         | A                            |  |  |                                  |  |  |
| 429000                          | E         | A                            |  |  |                                  |  |  |
| 429500                          | E         | A                            |  |  |                                  |  |  |
| 429590                          | E         | A                            |  |  |                                  |  |  |
| 431000                          | E         | A                            |  |  |                                  |  |  |
| 432000                          | E         | A                            |  |  |                                  |  |  |
| 432100                          | E         | A                            |  |  |                                  |  |  |
| 433000                          | E         | A                            |  |  |                                  |  |  |
| 435000                          | E         | A                            |  |  |                                  |  |  |
| 435100                          | E         | A                            |  |  |                                  |  |  |
| 435190                          | E         | A                            |  |  |                                  |  |  |
| 435400                          | E         | A                            |  |  |                                  |  |  |
| 435500                          | E         | A                            |  |  |                                  |  |  |
| 435600                          | E         | A                            |  |  |                                  |  |  |
| 435700                          | E         | A                            |  |  |                                  |  |  |
| 436000                          | E         | A                            |  |  |                                  |  |  |
| 436001                          | E         | A                            |  |  |                                  |  |  |
| 437000                          | E         | A                            |  |  |                                  |  |  |
| 438200                          | E         | A                            |  |  |                                  |  |  |
| 438300                          | E         | A                            |  |  |                                  |  |  |
| 438400                          | E         | A                            |  |  |                                  |  |  |
| 438500                          | E         | A                            |  |  |                                  |  |  |
| 438600                          | E         | A                            |  |  |                                  |  |  |
| 438700                          | E         | A                            |  |  |                                  |  |  |
| 438800                          | E         | A                            |  |  |                                  |  |  |
| 438900                          | E         | A                            |  |  |                                  |  |  |
| 439000                          | E         | A                            |  |  |                                  |  |  |
| 439100                          | E         | A                            |  |  |                                  |  |  |
| 439190                          | E         | A                            |  |  |                                  |  |  |
| 439200                          | E         | A                            |  |  |                                  |  |  |
| 439300                          | E         | A                            |  |  |                                  |  |  |
| 439400                          | E         | A                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | A                            |  |  |                                  |  |  |
| 439402                          | E         | A                            |  |  |                                  |  |  |
| 439412                          | E         | A                            |  |  |                                  |  |  |
| 439432                          | E         | A                            |  |  |                                  |  |  |
| 439440                          | E         | A                            |  |  |                                  |  |  |
| 439500                          | E         | A                            |  |  |                                  |  |  |
| 439502                          | E         | A                            |  |  |                                  |  |  |
| 439504                          | E         | A                            |  |  |                                  |  |  |
| 439600                          | E         | A                            |  |  |                                  |  |  |
| 439700                          | E         | A                            |  |  |                                  |  |  |
| 439701                          | E         | A                            |  |  |                                  |  |  |
| 439702                          | E         | A                            |  |  |                                  |  |  |
| 439703                          | E         | A                            |  |  |                                  |  |  |
| 439730                          | E         | A                            |  |  |                                  |  |  |
| 439800                          | E         | A                            |  |  |                                  |  |  |
| 439801                          | E         | A                            |  |  |                                  |  |  |
| 439900                          | E         | A                            |  |  |                                  |  |  |
| 442000                          | E         | A                            |  |  |                                  |  |  |
| 443000                          | E         | A                            |  |  |                                  |  |  |
| 445000                          | E         | A                            |  |  |                                  |  |  |
| 449000                          | E         | A                            |  |  |                                  |  |  |
| 451000                          | E         | A                            |  |  |                                  |  |  |
| 459000                          | E         | A                            |  |  |                                  |  |  |
| 461000                          | E         | A                            |  |  |                                  |  |  |
| 462000                          | E         | A                            |  |  |                                  |  |  |
| 462090                          | E         | A                            |  |  |                                  |  |  |
| 462091                          | E         | A                            |  |  |                                  |  |  |
| 463500                          | E         | A                            |  |  |                                  |  |  |
| 465000                          | E         | A                            |  |  |                                  |  |  |
| 469000                          | E         | A                            |  |  |                                  |  |  |
| 470000                          | E         | A                            |  |  |                                  |  |  |
| 472000                          | E         | A                            |  |  |                                  |  |  |
| 479010                          | E         | A                            |  |  |                                  |  |  |
| 480100                          | E         | A                            |  |  |                                  |  |  |
| 480110                          | E         | A                            |  |  |                                  |  |  |
| 480200                          | E         | A                            |  |  |                                  |  |  |
| 483100                          | E         | A                            |  |  |                                  |  |  |
| 483200                          | E         | A                            |  |  |                                  |  |  |
| 487100                          | E         | A                            |  |  |                                  |  |  |
| 487200                          | E         | A                            |  |  |                                  |  |  |
| 488100                          | E         | A                            |  |  |                                  |  |  |
| 488200                          | E         | A                            |  |  |                                  |  |  |
| 490100                          | E         | A                            |  |  |                                  |  |  |
| 490110                          | E         | A                            |  |  |                                  |  |  |
| 490200                          | E         | A                            |  |  |                                  |  |  |
| 490800                          | E         | A                            |  |  |                                  |  |  |
| 493100                          | E         | A                            |  |  |                                  |  |  |

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**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | A                            |  |  |                                  |  |  |
| 497200                          | E         | A                            |  |  |                                  |  |  |
| 498100                          | E         | A                            |  |  |                                  |  |  |
| 498200                          | E         | A                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | B                            |  |  | 0                                |  |  |
| 403500                          | E         | B                            |  |  |                                  |  |  |
| 404400                          | E         | B                            |  |  |                                  |  |  |
| 404700                          | E         | B                            |  |  |                                  |  |  |
| 404800                          | E         | B                            |  |  |                                  |  |  |
| 405000                          | E         | B                            |  |  |                                  |  |  |
| 406000                          | E         | B                            |  |  |                                  |  |  |
| 407000                          | E         | B                            |  |  |                                  |  |  |
| 408000                          | E         | B                            |  |  |                                  |  |  |
| 408100                          | E         | B                            |  |  |                                  |  |  |
| 408200                          | E         | B                            |  |  |                                  |  |  |
| 408300                          | E         | B                            |  |  |                                  |  |  |
| 411100                          | E         | B                            |  |  |                                  |  |  |
| 411200                          | E         | B                            |  |  |                                  |  |  |
| 411300                          | E         | B                            |  |  |                                  |  |  |
| 411400                          | E         | B                            |  |  |                                  |  |  |
| 411500                          | E         | B                            |  |  |                                  |  |  |
| 411600                          | E         | B                            |  |  |                                  |  |  |
| 411601                          | E         | B                            |  |  |                                  |  |  |
| 411700                          | E         | B                            |  |  |                                  |  |  |
| 411800                          | E         | B                            |  |  |                                  |  |  |
| 411900                          | E         | B                            |  |  |                                  |  |  |
| 411910                          | E         | B                            |  |  |                                  |  |  |
| 411912                          | E         | B                            |  |  |                                  |  |  |
| 411920                          | E         | B                            |  |  |                                  |  |  |
| 411990                          | E         | B                            |  |  |                                  |  |  |
| 411991                          | E         | B                            |  |  |                                  |  |  |
| 411992                          | E         | B                            |  |  |                                  |  |  |
| 411993                          | E         | B                            |  |  |                                  |  |  |
| 411994                          | E         | B                            |  |  |                                  |  |  |
| 412000                          | E         | B                            |  |  |                                  |  |  |
| 412050                          | E         | B                            |  |  |                                  |  |  |
| 412100                          | E         | B                            |  |  |                                  |  |  |
| 412200                          | E         | B                            |  |  |                                  |  |  |
| 412250                          | E         | B                            |  |  |                                  |  |  |
| 412300                          | E         | B                            |  |  |                                  |  |  |
| 412400                          | E         | B                            |  |  |                                  |  |  |
| 412500                          | E         | B                            |  |  |                                  |  |  |
| 412600                          | E         | B                            |  |  |                                  |  |  |
| 412700                          | E         | B                            |  |  |                                  |  |  |
| 412800                          | E         | B                            |  |  |                                  |  |  |
| 412900                          | E         | B                            |  |  |                                  |  |  |
| 413000                          | E         | B                            |  |  |                                  |  |  |
| 413100                          | E         | B                            |  |  |                                  |  |  |
| 413120                          | E         | B                            |  |  |                                  |  |  |
| 413200                          | E         | B                            |  |  |                                  |  |  |
| 413300                          | E         | B                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | B                            |  |  |                                  |  |  |
| 413415                          | E         | B                            |  |  |                                  |  |  |
| 413500                          | E         | B                            |  |  |                                  |  |  |
| 413600                          | E         | B                            |  |  |                                  |  |  |
| 413700                          | E         | B                            |  |  |                                  |  |  |
| 413800                          | E         | B                            |  |  |                                  |  |  |
| 413810                          | E         | B                            |  |  |                                  |  |  |
| 413900                          | E         | B                            |  |  |                                  |  |  |
| 414000                          | E         | B                            |  |  |                                  |  |  |
| 414100                          | E         | B                            |  |  |                                  |  |  |
| 414120                          | E         | B                            |  |  |                                  |  |  |
| 414200                          | E         | B                            |  |  |                                  |  |  |
| 414201                          | E         | B                            |  |  |                                  |  |  |
| 414202                          | E         | B                            |  |  |                                  |  |  |
| 414203                          | E         | B                            |  |  |                                  |  |  |
| 414300                          | E         | B                            |  |  |                                  |  |  |
| 414400                          | E         | B                            |  |  |                                  |  |  |
| 414500                          | E         | B                            |  |  |                                  |  |  |
| 414600                          | E         | B                            |  |  |                                  |  |  |
| 414700                          | E         | B                            |  |  |                                  |  |  |
| 414800                          | E         | B                            |  |  |                                  |  |  |
| 414900                          | E         | B                            |  |  |                                  |  |  |
| 414910                          | E         | B                            |  |  |                                  |  |  |
| 415000                          | E         | B                            |  |  |                                  |  |  |
| 415100                          | E         | B                            |  |  |                                  |  |  |
| 415200                          | E         | B                            |  |  |                                  |  |  |
| 415300                          | E         | B                            |  |  |                                  |  |  |
| 415400                          | E         | B                            |  |  |                                  |  |  |
| 415500                          | E         | B                            |  |  |                                  |  |  |
| 415700                          | E         | B                            |  |  |                                  |  |  |
| 415730                          | E         | B                            |  |  |                                  |  |  |
| 415800                          | E         | B                            |  |  |                                  |  |  |
| 415900                          | E         | B                            |  |  |                                  |  |  |
| 415901                          | E         | B                            |  |  |                                  |  |  |
| 416000                          | E         | B                            |  |  |                                  |  |  |
| 416500                          | E         | B                            |  |  |                                  |  |  |
| 416512                          | E         | B                            |  |  |                                  |  |  |
| 416600                          | E         | B                            |  |  |                                  |  |  |
| 416612                          | E         | B                            |  |  |                                  |  |  |
| 416700                          | E         | B                            |  |  |                                  |  |  |
| 416712                          | E         | B                            |  |  |                                  |  |  |
| 416800                          | E         | B                            |  |  |                                  |  |  |
| 417000                          | E         | B                            |  |  |                                  |  |  |
| 417100                          | E         | B                            |  |  |                                  |  |  |
| 417112                          | E         | B                            |  |  |                                  |  |  |
| 417200                          | E         | B                            |  |  |                                  |  |  |
| 417212                          | E         | B                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | B                            |  |  |                                  |  |  |
| 417312                          | E         | B                            |  |  |                                  |  |  |
| 417400                          | E         | B                            |  |  |                                  |  |  |
| 417500                          | E         | B                            |  |  |                                  |  |  |
| 417590                          | E         | B                            |  |  |                                  |  |  |
| 417600                          | E         | B                            |  |  |                                  |  |  |
| 417690                          | E         | B                            |  |  |                                  |  |  |
| 418000                          | E         | B                            |  |  |                                  |  |  |
| 418300                          | E         | B                            |  |  |                                  |  |  |
| 419000                          | E         | B                            |  |  |                                  |  |  |
| 419100                          | E         | B                            |  |  |                                  |  |  |
| 419200                          | E         | B                            |  |  |                                  |  |  |
| 419300                          | E         | B                            |  |  |                                  |  |  |
| 419500                          | E         | B                            |  |  |                                  |  |  |
| 419600                          | E         | B                            |  |  |                                  |  |  |
| 419700                          | E         | B                            |  |  |                                  |  |  |
| 419900                          | E         | B                            |  |  |                                  |  |  |
| 420100                          | E         | B                            |  |  |                                  |  |  |
| 420190                          | E         | B                            |  |  |                                  |  |  |
| 421000                          | E         | B                            |  |  |                                  |  |  |
| 421100                          | E         | B                            |  |  |                                  |  |  |
| 421200                          | E         | B                            |  |  |                                  |  |  |
| 421500                          | E         | B                            |  |  |                                  |  |  |
| 421512                          | E         | B                            |  |  |                                  |  |  |
| 422100                          | E         | B                            |  |  |                                  |  |  |
| 422200                          | E         | B                            |  |  |                                  |  |  |
| 422300                          | E         | B                            |  |  |                                  |  |  |
| 422500                          | E         | B                            |  |  |                                  |  |  |
| 422512                          | E         | B                            |  |  |                                  |  |  |
| 423000                          | E         | B                            |  |  |                                  |  |  |
| 423100                          | E         | B                            |  |  |                                  |  |  |
| 423110                          | E         | B                            |  |  |                                  |  |  |
| 423200                          | E         | B                            |  |  |                                  |  |  |
| 423300                          | E         | B                            |  |  |                                  |  |  |
| 423400                          | E         | B                            |  |  |                                  |  |  |
| 423500                          | E         | B                            |  |  |                                  |  |  |
| 424000                          | E         | B                            |  |  |                                  |  |  |
| 425100                          | E         | B                            |  |  |                                  |  |  |
| 425200                          | E         | B                            |  |  |                                  |  |  |
| 425300                          | E         | B                            |  |  |                                  |  |  |
| 425400                          | E         | B                            |  |  |                                  |  |  |
| 425500                          | E         | B                            |  |  |                                  |  |  |
| 425512                          | E         | B                            |  |  |                                  |  |  |
| 426000                          | E         | B                            |  |  |                                  |  |  |
| 426100                          | E         | B                            |  |  |                                  |  |  |
| 426200                          | E         | B                            |  |  |                                  |  |  |
| 426300                          | E         | B                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | B                            |  |  |                                  |  |  |
| 426500                          | E         | B                            |  |  |                                  |  |  |
| 426600                          | E         | B                            |  |  |                                  |  |  |
| 426700                          | E         | B                            |  |  |                                  |  |  |
| 426800                          | E         | B                            |  |  |                                  |  |  |
| 426900                          | E         | B                            |  |  |                                  |  |  |
| 427000                          | E         | B                            |  |  |                                  |  |  |
| 427100                          | E         | B                            |  |  |                                  |  |  |
| 427300                          | E         | B                            |  |  |                                  |  |  |
| 427500                          | E         | B                            |  |  |                                  |  |  |
| 427600                          | E         | B                            |  |  |                                  |  |  |
| 427700                          | E         | B                            |  |  |                                  |  |  |
| 428300                          | E         | B                            |  |  |                                  |  |  |
| 428500                          | E         | B                            |  |  |                                  |  |  |
| 428600                          | E         | B                            |  |  |                                  |  |  |
| 428700                          | E         | B                            |  |  |                                  |  |  |
| 429000                          | E         | B                            |  |  |                                  |  |  |
| 429500                          | E         | B                            |  |  |                                  |  |  |
| 429590                          | E         | B                            |  |  |                                  |  |  |
| 431000                          | E         | B                            |  |  |                                  |  |  |
| 432000                          | E         | B                            |  |  |                                  |  |  |
| 432100                          | E         | B                            |  |  |                                  |  |  |
| 433000                          | E         | B                            |  |  |                                  |  |  |
| 435000                          | E         | B                            |  |  |                                  |  |  |
| 435100                          | E         | B                            |  |  |                                  |  |  |
| 435190                          | E         | B                            |  |  |                                  |  |  |
| 435400                          | E         | B                            |  |  |                                  |  |  |
| 435500                          | E         | B                            |  |  |                                  |  |  |
| 435600                          | E         | B                            |  |  |                                  |  |  |
| 435700                          | E         | B                            |  |  |                                  |  |  |
| 436000                          | E         | B                            |  |  |                                  |  |  |
| 436001                          | E         | B                            |  |  |                                  |  |  |
| 437000                          | E         | B                            |  |  |                                  |  |  |
| 438200                          | E         | B                            |  |  |                                  |  |  |
| 438300                          | E         | B                            |  |  |                                  |  |  |
| 438400                          | E         | B                            |  |  |                                  |  |  |
| 438500                          | E         | B                            |  |  |                                  |  |  |
| 438600                          | E         | B                            |  |  |                                  |  |  |
| 438700                          | E         | B                            |  |  |                                  |  |  |
| 438800                          | E         | B                            |  |  |                                  |  |  |
| 438900                          | E         | B                            |  |  |                                  |  |  |
| 439000                          | E         | B                            |  |  |                                  |  |  |
| 439100                          | E         | B                            |  |  |                                  |  |  |
| 439190                          | E         | B                            |  |  |                                  |  |  |
| 439200                          | E         | B                            |  |  |                                  |  |  |
| 439300                          | E         | B                            |  |  |                                  |  |  |
| 439400                          | E         | B                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | B                            |  |  |                                  |  |  |
| 439402                          | E         | B                            |  |  |                                  |  |  |
| 439412                          | E         | B                            |  |  |                                  |  |  |
| 439432                          | E         | B                            |  |  |                                  |  |  |
| 439440                          | E         | B                            |  |  |                                  |  |  |
| 439500                          | E         | B                            |  |  |                                  |  |  |
| 439502                          | E         | B                            |  |  |                                  |  |  |
| 439504                          | E         | B                            |  |  |                                  |  |  |
| 439600                          | E         | B                            |  |  |                                  |  |  |
| 439700                          | E         | B                            |  |  |                                  |  |  |
| 439701                          | E         | B                            |  |  |                                  |  |  |
| 439702                          | E         | B                            |  |  |                                  |  |  |
| 439703                          | E         | B                            |  |  |                                  |  |  |
| 439730                          | E         | B                            |  |  |                                  |  |  |
| 439800                          | E         | B                            |  |  |                                  |  |  |
| 439801                          | E         | B                            |  |  |                                  |  |  |
| 439900                          | E         | B                            |  |  |                                  |  |  |
| 442000                          | E         | B                            |  |  |                                  |  |  |
| 443000                          | E         | B                            |  |  |                                  |  |  |
| 445000                          | E         | B                            |  |  |                                  |  |  |
| 449000                          | E         | B                            |  |  |                                  |  |  |
| 451000                          | E         | B                            |  |  |                                  |  |  |
| 459000                          | E         | B                            |  |  |                                  |  |  |
| 461000                          | E         | B                            |  |  |                                  |  |  |
| 462000                          | E         | B                            |  |  |                                  |  |  |
| 462090                          | E         | B                            |  |  |                                  |  |  |
| 462091                          | E         | B                            |  |  |                                  |  |  |
| 463500                          | E         | B                            |  |  |                                  |  |  |
| 465000                          | E         | B                            |  |  |                                  |  |  |
| 469000                          | E         | B                            |  |  |                                  |  |  |
| 470000                          | E         | B                            |  |  |                                  |  |  |
| 472000                          | E         | B                            |  |  |                                  |  |  |
| 479010                          | E         | B                            |  |  |                                  |  |  |
| 480100                          | E         | B                            |  |  |                                  |  |  |
| 480110                          | E         | B                            |  |  |                                  |  |  |
| 480200                          | E         | B                            |  |  |                                  |  |  |
| 483100                          | E         | B                            |  |  |                                  |  |  |
| 483200                          | E         | B                            |  |  |                                  |  |  |
| 487100                          | E         | B                            |  |  |                                  |  |  |
| 487200                          | E         | B                            |  |  |                                  |  |  |
| 488100                          | E         | B                            |  |  |                                  |  |  |
| 488200                          | E         | B                            |  |  |                                  |  |  |
| 490100                          | E         | B                            |  |  |                                  |  |  |
| 490110                          | E         | B                            |  |  |                                  |  |  |
| 490200                          | E         | B                            |  |  |                                  |  |  |
| 490800                          | E         | B                            |  |  |                                  |  |  |
| 493100                          | E         | B                            |  |  |                                  |  |  |

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

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | B                            |  |  |                                  |  |  |
| 497200                          | E         | B                            |  |  |                                  |  |  |
| 498100                          | E         | B                            |  |  |                                  |  |  |
| 498200                          | E         | B                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | C                            |  |  | 0                                |  |  |
| 403500                          | E         | C                            |  |  |                                  |  |  |
| 404400                          | E         | C                            |  |  |                                  |  |  |
| 404700                          | E         | C                            |  |  |                                  |  |  |
| 404800                          | E         | C                            |  |  |                                  |  |  |
| 405000                          | E         | C                            |  |  |                                  |  |  |
| 406000                          | E         | C                            |  |  |                                  |  |  |
| 407000                          | E         | C                            |  |  |                                  |  |  |
| 408000                          | E         | C                            |  |  |                                  |  |  |
| 408100                          | E         | C                            |  |  |                                  |  |  |
| 408200                          | E         | C                            |  |  |                                  |  |  |
| 408300                          | E         | C                            |  |  |                                  |  |  |
| 411100                          | E         | C                            |  |  |                                  |  |  |
| 411200                          | E         | C                            |  |  |                                  |  |  |
| 411300                          | E         | C                            |  |  |                                  |  |  |
| 411400                          | E         | C                            |  |  |                                  |  |  |
| 411500                          | E         | C                            |  |  |                                  |  |  |
| 411600                          | E         | C                            |  |  |                                  |  |  |
| 411601                          | E         | C                            |  |  |                                  |  |  |
| 411700                          | E         | C                            |  |  |                                  |  |  |
| 411800                          | E         | C                            |  |  |                                  |  |  |
| 411900                          | E         | C                            |  |  |                                  |  |  |
| 411910                          | E         | C                            |  |  |                                  |  |  |
| 411912                          | E         | C                            |  |  |                                  |  |  |
| 411920                          | E         | C                            |  |  |                                  |  |  |
| 411990                          | E         | C                            |  |  |                                  |  |  |
| 411991                          | E         | C                            |  |  |                                  |  |  |
| 411992                          | E         | C                            |  |  |                                  |  |  |
| 411993                          | E         | C                            |  |  |                                  |  |  |
| 411994                          | E         | C                            |  |  |                                  |  |  |
| 412000                          | E         | C                            |  |  |                                  |  |  |
| 412050                          | E         | C                            |  |  |                                  |  |  |
| 412100                          | E         | C                            |  |  |                                  |  |  |
| 412200                          | E         | C                            |  |  |                                  |  |  |
| 412250                          | E         | C                            |  |  |                                  |  |  |
| 412300                          | E         | C                            |  |  |                                  |  |  |
| 412400                          | E         | C                            |  |  |                                  |  |  |
| 412500                          | E         | C                            |  |  |                                  |  |  |
| 412600                          | E         | C                            |  |  |                                  |  |  |
| 412700                          | E         | C                            |  |  |                                  |  |  |
| 412800                          | E         | C                            |  |  |                                  |  |  |
| 412900                          | E         | C                            |  |  |                                  |  |  |
| 413000                          | E         | C                            |  |  |                                  |  |  |
| 413100                          | E         | C                            |  |  |                                  |  |  |
| 413120                          | E         | C                            |  |  |                                  |  |  |
| 413200                          | E         | C                            |  |  |                                  |  |  |
| 413300                          | E         | C                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | C                            |  |  |                                  |  |  |
| 413415                          | E         | C                            |  |  |                                  |  |  |
| 413500                          | E         | C                            |  |  |                                  |  |  |
| 413600                          | E         | C                            |  |  |                                  |  |  |
| 413700                          | E         | C                            |  |  |                                  |  |  |
| 413800                          | E         | C                            |  |  |                                  |  |  |
| 413810                          | E         | C                            |  |  |                                  |  |  |
| 413900                          | E         | C                            |  |  |                                  |  |  |
| 414000                          | E         | C                            |  |  |                                  |  |  |
| 414100                          | E         | C                            |  |  |                                  |  |  |
| 414120                          | E         | C                            |  |  |                                  |  |  |
| 414200                          | E         | C                            |  |  |                                  |  |  |
| 414201                          | E         | C                            |  |  |                                  |  |  |
| 414202                          | E         | C                            |  |  |                                  |  |  |
| 414203                          | E         | C                            |  |  |                                  |  |  |
| 414300                          | E         | C                            |  |  |                                  |  |  |
| 414400                          | E         | C                            |  |  |                                  |  |  |
| 414500                          | E         | C                            |  |  |                                  |  |  |
| 414600                          | E         | C                            |  |  |                                  |  |  |
| 414700                          | E         | C                            |  |  |                                  |  |  |
| 414800                          | E         | C                            |  |  |                                  |  |  |
| 414900                          | E         | C                            |  |  |                                  |  |  |
| 414910                          | E         | C                            |  |  |                                  |  |  |
| 415000                          | E         | C                            |  |  |                                  |  |  |
| 415100                          | E         | C                            |  |  |                                  |  |  |
| 415200                          | E         | C                            |  |  |                                  |  |  |
| 415300                          | E         | C                            |  |  |                                  |  |  |
| 415400                          | E         | C                            |  |  |                                  |  |  |
| 415500                          | E         | C                            |  |  |                                  |  |  |
| 415700                          | E         | C                            |  |  |                                  |  |  |
| 415730                          | E         | C                            |  |  |                                  |  |  |
| 415800                          | E         | C                            |  |  |                                  |  |  |
| 415900                          | E         | C                            |  |  |                                  |  |  |
| 415901                          | E         | C                            |  |  |                                  |  |  |
| 416000                          | E         | C                            |  |  |                                  |  |  |
| 416500                          | E         | C                            |  |  |                                  |  |  |
| 416512                          | E         | C                            |  |  |                                  |  |  |
| 416600                          | E         | C                            |  |  |                                  |  |  |
| 416612                          | E         | C                            |  |  |                                  |  |  |
| 416700                          | E         | C                            |  |  |                                  |  |  |
| 416712                          | E         | C                            |  |  |                                  |  |  |
| 416800                          | E         | C                            |  |  |                                  |  |  |
| 417000                          | E         | C                            |  |  |                                  |  |  |
| 417100                          | E         | C                            |  |  |                                  |  |  |
| 417112                          | E         | C                            |  |  |                                  |  |  |
| 417200                          | E         | C                            |  |  |                                  |  |  |
| 417212                          | E         | C                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | C                            |  |  |                                  |  |  |
| 417312                          | E         | C                            |  |  |                                  |  |  |
| 417400                          | E         | C                            |  |  |                                  |  |  |
| 417500                          | E         | C                            |  |  |                                  |  |  |
| 417590                          | E         | C                            |  |  |                                  |  |  |
| 417600                          | E         | C                            |  |  |                                  |  |  |
| 417690                          | E         | C                            |  |  |                                  |  |  |
| 418000                          | E         | C                            |  |  |                                  |  |  |
| 418300                          | E         | C                            |  |  |                                  |  |  |
| 419000                          | E         | C                            |  |  |                                  |  |  |
| 419100                          | E         | C                            |  |  |                                  |  |  |
| 419200                          | E         | C                            |  |  |                                  |  |  |
| 419300                          | E         | C                            |  |  |                                  |  |  |
| 419500                          | E         | C                            |  |  |                                  |  |  |
| 419600                          | E         | C                            |  |  |                                  |  |  |
| 419700                          | E         | C                            |  |  |                                  |  |  |
| 419900                          | E         | C                            |  |  |                                  |  |  |
| 420100                          | E         | C                            |  |  |                                  |  |  |
| 420190                          | E         | C                            |  |  |                                  |  |  |
| 421000                          | E         | C                            |  |  |                                  |  |  |
| 421100                          | E         | C                            |  |  |                                  |  |  |
| 421200                          | E         | C                            |  |  |                                  |  |  |
| 421500                          | E         | C                            |  |  |                                  |  |  |
| 421512                          | E         | C                            |  |  |                                  |  |  |
| 422100                          | E         | C                            |  |  |                                  |  |  |
| 422200                          | E         | C                            |  |  |                                  |  |  |
| 422300                          | E         | C                            |  |  |                                  |  |  |
| 422500                          | E         | C                            |  |  |                                  |  |  |
| 422512                          | E         | C                            |  |  |                                  |  |  |
| 423000                          | E         | C                            |  |  |                                  |  |  |
| 423100                          | E         | C                            |  |  |                                  |  |  |
| 423110                          | E         | C                            |  |  |                                  |  |  |
| 423200                          | E         | C                            |  |  |                                  |  |  |
| 423300                          | E         | C                            |  |  |                                  |  |  |
| 423400                          | E         | C                            |  |  |                                  |  |  |
| 423500                          | E         | C                            |  |  |                                  |  |  |
| 424000                          | E         | C                            |  |  |                                  |  |  |
| 425100                          | E         | C                            |  |  |                                  |  |  |
| 425200                          | E         | C                            |  |  |                                  |  |  |
| 425300                          | E         | C                            |  |  |                                  |  |  |
| 425400                          | E         | C                            |  |  |                                  |  |  |
| 425500                          | E         | C                            |  |  |                                  |  |  |
| 425512                          | E         | C                            |  |  |                                  |  |  |
| 426000                          | E         | C                            |  |  |                                  |  |  |
| 426100                          | E         | C                            |  |  |                                  |  |  |
| 426200                          | E         | C                            |  |  |                                  |  |  |
| 426300                          | E         | C                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | C                            |  |  |                                  |  |  |
| 426500                          | E         | C                            |  |  |                                  |  |  |
| 426600                          | E         | C                            |  |  |                                  |  |  |
| 426700                          | E         | C                            |  |  |                                  |  |  |
| 426800                          | E         | C                            |  |  |                                  |  |  |
| 426900                          | E         | C                            |  |  |                                  |  |  |
| 427000                          | E         | C                            |  |  |                                  |  |  |
| 427100                          | E         | C                            |  |  |                                  |  |  |
| 427300                          | E         | C                            |  |  |                                  |  |  |
| 427500                          | E         | C                            |  |  |                                  |  |  |
| 427600                          | E         | C                            |  |  |                                  |  |  |
| 427700                          | E         | C                            |  |  |                                  |  |  |
| 428300                          | E         | C                            |  |  |                                  |  |  |
| 428500                          | E         | C                            |  |  |                                  |  |  |
| 428600                          | E         | C                            |  |  |                                  |  |  |
| 428700                          | E         | C                            |  |  |                                  |  |  |
| 429000                          | E         | C                            |  |  |                                  |  |  |
| 429500                          | E         | C                            |  |  |                                  |  |  |
| 429590                          | E         | C                            |  |  |                                  |  |  |
| 431000                          | E         | C                            |  |  |                                  |  |  |
| 432000                          | E         | C                            |  |  |                                  |  |  |
| 432100                          | E         | C                            |  |  |                                  |  |  |
| 433000                          | E         | C                            |  |  |                                  |  |  |
| 435000                          | E         | C                            |  |  |                                  |  |  |
| 435100                          | E         | C                            |  |  |                                  |  |  |
| 435190                          | E         | C                            |  |  |                                  |  |  |
| 435400                          | E         | C                            |  |  |                                  |  |  |
| 435500                          | E         | C                            |  |  |                                  |  |  |
| 435600                          | E         | C                            |  |  |                                  |  |  |
| 435700                          | E         | C                            |  |  |                                  |  |  |
| 436000                          | E         | C                            |  |  |                                  |  |  |
| 436001                          | E         | C                            |  |  |                                  |  |  |
| 437000                          | E         | C                            |  |  |                                  |  |  |
| 438200                          | E         | C                            |  |  |                                  |  |  |
| 438300                          | E         | C                            |  |  |                                  |  |  |
| 438400                          | E         | C                            |  |  |                                  |  |  |
| 438500                          | E         | C                            |  |  |                                  |  |  |
| 438600                          | E         | C                            |  |  |                                  |  |  |
| 438700                          | E         | C                            |  |  |                                  |  |  |
| 438800                          | E         | C                            |  |  |                                  |  |  |
| 438900                          | E         | C                            |  |  |                                  |  |  |
| 439000                          | E         | C                            |  |  |                                  |  |  |
| 439100                          | E         | C                            |  |  |                                  |  |  |
| 439190                          | E         | C                            |  |  |                                  |  |  |
| 439200                          | E         | C                            |  |  |                                  |  |  |
| 439300                          | E         | C                            |  |  |                                  |  |  |
| 439400                          | E         | C                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | C                            |  |  |                                  |  |  |
| 439402                          | E         | C                            |  |  |                                  |  |  |
| 439412                          | E         | C                            |  |  |                                  |  |  |
| 439432                          | E         | C                            |  |  |                                  |  |  |
| 439440                          | E         | C                            |  |  |                                  |  |  |
| 439500                          | E         | C                            |  |  |                                  |  |  |
| 439502                          | E         | C                            |  |  |                                  |  |  |
| 439504                          | E         | C                            |  |  |                                  |  |  |
| 439600                          | E         | C                            |  |  |                                  |  |  |
| 439700                          | E         | C                            |  |  |                                  |  |  |
| 439701                          | E         | C                            |  |  |                                  |  |  |
| 439702                          | E         | C                            |  |  |                                  |  |  |
| 439703                          | E         | C                            |  |  |                                  |  |  |
| 439730                          | E         | C                            |  |  |                                  |  |  |
| 439800                          | E         | C                            |  |  |                                  |  |  |
| 439801                          | E         | C                            |  |  |                                  |  |  |
| 439900                          | E         | C                            |  |  |                                  |  |  |
| 442000                          | E         | C                            |  |  |                                  |  |  |
| 443000                          | E         | C                            |  |  |                                  |  |  |
| 445000                          | E         | C                            |  |  |                                  |  |  |
| 449000                          | E         | C                            |  |  |                                  |  |  |
| 451000                          | E         | C                            |  |  |                                  |  |  |
| 459000                          | E         | C                            |  |  |                                  |  |  |
| 461000                          | E         | C                            |  |  |                                  |  |  |
| 462000                          | E         | C                            |  |  |                                  |  |  |
| 462090                          | E         | C                            |  |  |                                  |  |  |
| 462091                          | E         | C                            |  |  |                                  |  |  |
| 463500                          | E         | C                            |  |  |                                  |  |  |
| 465000                          | E         | C                            |  |  |                                  |  |  |
| 469000                          | E         | C                            |  |  |                                  |  |  |
| 470000                          | E         | C                            |  |  |                                  |  |  |
| 472000                          | E         | C                            |  |  |                                  |  |  |
| 479010                          | E         | C                            |  |  |                                  |  |  |
| 480100                          | E         | C                            |  |  |                                  |  |  |
| 480110                          | E         | C                            |  |  |                                  |  |  |
| 480200                          | E         | C                            |  |  |                                  |  |  |
| 483100                          | E         | C                            |  |  |                                  |  |  |
| 483200                          | E         | C                            |  |  |                                  |  |  |
| 487100                          | E         | C                            |  |  |                                  |  |  |
| 487200                          | E         | C                            |  |  |                                  |  |  |
| 488100                          | E         | C                            |  |  |                                  |  |  |
| 488200                          | E         | C                            |  |  |                                  |  |  |
| 490100                          | E         | C                            |  |  |                                  |  |  |
| 490110                          | E         | C                            |  |  |                                  |  |  |
| 490200                          | E         | C                            |  |  |                                  |  |  |
| 490800                          | E         | C                            |  |  |                                  |  |  |
| 493100                          | E         | C                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | C                            |  |  |                                  |  |  |
| 497200                          | E         | C                            |  |  |                                  |  |  |
| 498100                          | E         | C                            |  |  |                                  |  |  |
| 498200                          | E         | C                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | D                            |  |  | 0                                |  |  |
| 403500                          | E         | D                            |  |  |                                  |  |  |
| 404400                          | E         | D                            |  |  |                                  |  |  |
| 404700                          | E         | D                            |  |  |                                  |  |  |
| 404800                          | E         | D                            |  |  |                                  |  |  |
| 405000                          | E         | D                            |  |  |                                  |  |  |
| 406000                          | E         | D                            |  |  |                                  |  |  |
| 407000                          | E         | D                            |  |  |                                  |  |  |
| 408000                          | E         | D                            |  |  |                                  |  |  |
| 408100                          | E         | D                            |  |  |                                  |  |  |
| 408200                          | E         | D                            |  |  |                                  |  |  |
| 408300                          | E         | D                            |  |  |                                  |  |  |
| 411100                          | E         | D                            |  |  |                                  |  |  |
| 411200                          | E         | D                            |  |  |                                  |  |  |
| 411300                          | E         | D                            |  |  |                                  |  |  |
| 411400                          | E         | D                            |  |  |                                  |  |  |
| 411500                          | E         | D                            |  |  |                                  |  |  |
| 411600                          | E         | D                            |  |  |                                  |  |  |
| 411601                          | E         | D                            |  |  |                                  |  |  |
| 411700                          | E         | D                            |  |  |                                  |  |  |
| 411800                          | E         | D                            |  |  |                                  |  |  |
| 411900                          | E         | D                            |  |  |                                  |  |  |
| 411910                          | E         | D                            |  |  |                                  |  |  |
| 411912                          | E         | D                            |  |  |                                  |  |  |
| 411920                          | E         | D                            |  |  |                                  |  |  |
| 411990                          | E         | D                            |  |  |                                  |  |  |
| 411991                          | E         | D                            |  |  |                                  |  |  |
| 411992                          | E         | D                            |  |  |                                  |  |  |
| 411993                          | E         | D                            |  |  |                                  |  |  |
| 411994                          | E         | D                            |  |  |                                  |  |  |
| 412000                          | E         | D                            |  |  |                                  |  |  |
| 412050                          | E         | D                            |  |  |                                  |  |  |
| 412100                          | E         | D                            |  |  |                                  |  |  |
| 412200                          | E         | D                            |  |  |                                  |  |  |
| 412250                          | E         | D                            |  |  |                                  |  |  |
| 412300                          | E         | D                            |  |  |                                  |  |  |
| 412400                          | E         | D                            |  |  |                                  |  |  |
| 412500                          | E         | D                            |  |  |                                  |  |  |
| 412600                          | E         | D                            |  |  |                                  |  |  |
| 412700                          | E         | D                            |  |  |                                  |  |  |
| 412800                          | E         | D                            |  |  |                                  |  |  |
| 412900                          | E         | D                            |  |  |                                  |  |  |
| 413000                          | E         | D                            |  |  |                                  |  |  |
| 413100                          | E         | D                            |  |  |                                  |  |  |
| 413120                          | E         | D                            |  |  |                                  |  |  |
| 413200                          | E         | D                            |  |  |                                  |  |  |
| 413300                          | E         | D                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | D                            |  |  |                                  |  |  |
| 413415                          | E         | D                            |  |  |                                  |  |  |
| 413500                          | E         | D                            |  |  |                                  |  |  |
| 413600                          | E         | D                            |  |  |                                  |  |  |
| 413700                          | E         | D                            |  |  |                                  |  |  |
| 413800                          | E         | D                            |  |  |                                  |  |  |
| 413810                          | E         | D                            |  |  |                                  |  |  |
| 413900                          | E         | D                            |  |  |                                  |  |  |
| 414000                          | E         | D                            |  |  |                                  |  |  |
| 414100                          | E         | D                            |  |  |                                  |  |  |
| 414120                          | E         | D                            |  |  |                                  |  |  |
| 414200                          | E         | D                            |  |  |                                  |  |  |
| 414201                          | E         | D                            |  |  |                                  |  |  |
| 414202                          | E         | D                            |  |  |                                  |  |  |
| 414203                          | E         | D                            |  |  |                                  |  |  |
| 414300                          | E         | D                            |  |  |                                  |  |  |
| 414400                          | E         | D                            |  |  |                                  |  |  |
| 414500                          | E         | D                            |  |  |                                  |  |  |
| 414600                          | E         | D                            |  |  |                                  |  |  |
| 414700                          | E         | D                            |  |  |                                  |  |  |
| 414800                          | E         | D                            |  |  |                                  |  |  |
| 414900                          | E         | D                            |  |  |                                  |  |  |
| 414910                          | E         | D                            |  |  |                                  |  |  |
| 415000                          | E         | D                            |  |  |                                  |  |  |
| 415100                          | E         | D                            |  |  |                                  |  |  |
| 415200                          | E         | D                            |  |  |                                  |  |  |
| 415300                          | E         | D                            |  |  |                                  |  |  |
| 415400                          | E         | D                            |  |  |                                  |  |  |
| 415500                          | E         | D                            |  |  |                                  |  |  |
| 415700                          | E         | D                            |  |  |                                  |  |  |
| 415730                          | E         | D                            |  |  |                                  |  |  |
| 415800                          | E         | D                            |  |  |                                  |  |  |
| 415900                          | E         | D                            |  |  |                                  |  |  |
| 415901                          | E         | D                            |  |  |                                  |  |  |
| 416000                          | E         | D                            |  |  |                                  |  |  |
| 416500                          | E         | D                            |  |  |                                  |  |  |
| 416512                          | E         | D                            |  |  |                                  |  |  |
| 416600                          | E         | D                            |  |  |                                  |  |  |
| 416612                          | E         | D                            |  |  |                                  |  |  |
| 416700                          | E         | D                            |  |  |                                  |  |  |
| 416712                          | E         | D                            |  |  |                                  |  |  |
| 416800                          | E         | D                            |  |  |                                  |  |  |
| 417000                          | E         | D                            |  |  |                                  |  |  |
| 417100                          | E         | D                            |  |  |                                  |  |  |
| 417112                          | E         | D                            |  |  |                                  |  |  |
| 417200                          | E         | D                            |  |  |                                  |  |  |
| 417212                          | E         | D                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | D                            |  |  |                                  |  |  |
| 417312                          | E         | D                            |  |  |                                  |  |  |
| 417400                          | E         | D                            |  |  |                                  |  |  |
| 417500                          | E         | D                            |  |  |                                  |  |  |
| 417590                          | E         | D                            |  |  |                                  |  |  |
| 417600                          | E         | D                            |  |  |                                  |  |  |
| 417690                          | E         | D                            |  |  |                                  |  |  |
| 418000                          | E         | D                            |  |  |                                  |  |  |
| 418300                          | E         | D                            |  |  |                                  |  |  |
| 419000                          | E         | D                            |  |  |                                  |  |  |
| 419100                          | E         | D                            |  |  |                                  |  |  |
| 419200                          | E         | D                            |  |  |                                  |  |  |
| 419300                          | E         | D                            |  |  |                                  |  |  |
| 419500                          | E         | D                            |  |  |                                  |  |  |
| 419600                          | E         | D                            |  |  |                                  |  |  |
| 419700                          | E         | D                            |  |  |                                  |  |  |
| 419900                          | E         | D                            |  |  |                                  |  |  |
| 420100                          | E         | D                            |  |  |                                  |  |  |
| 420190                          | E         | D                            |  |  |                                  |  |  |
| 421000                          | E         | D                            |  |  |                                  |  |  |
| 421100                          | E         | D                            |  |  |                                  |  |  |
| 421200                          | E         | D                            |  |  |                                  |  |  |
| 421500                          | E         | D                            |  |  |                                  |  |  |
| 421512                          | E         | D                            |  |  |                                  |  |  |
| 422100                          | E         | D                            |  |  |                                  |  |  |
| 422200                          | E         | D                            |  |  |                                  |  |  |
| 422300                          | E         | D                            |  |  |                                  |  |  |
| 422500                          | E         | D                            |  |  |                                  |  |  |
| 422512                          | E         | D                            |  |  |                                  |  |  |
| 423000                          | E         | D                            |  |  |                                  |  |  |
| 423100                          | E         | D                            |  |  |                                  |  |  |
| 423110                          | E         | D                            |  |  |                                  |  |  |
| 423200                          | E         | D                            |  |  |                                  |  |  |
| 423300                          | E         | D                            |  |  |                                  |  |  |
| 423400                          | E         | D                            |  |  |                                  |  |  |
| 423500                          | E         | D                            |  |  |                                  |  |  |
| 424000                          | E         | D                            |  |  |                                  |  |  |
| 425100                          | E         | D                            |  |  |                                  |  |  |
| 425200                          | E         | D                            |  |  |                                  |  |  |
| 425300                          | E         | D                            |  |  |                                  |  |  |
| 425400                          | E         | D                            |  |  |                                  |  |  |
| 425500                          | E         | D                            |  |  |                                  |  |  |
| 425512                          | E         | D                            |  |  |                                  |  |  |
| 426000                          | E         | D                            |  |  |                                  |  |  |
| 426100                          | E         | D                            |  |  |                                  |  |  |
| 426200                          | E         | D                            |  |  |                                  |  |  |
| 426300                          | E         | D                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | D                            |  |  |                                  |  |  |
| 426500                          | E         | D                            |  |  |                                  |  |  |
| 426600                          | E         | D                            |  |  |                                  |  |  |
| 426700                          | E         | D                            |  |  |                                  |  |  |
| 426800                          | E         | D                            |  |  |                                  |  |  |
| 426900                          | E         | D                            |  |  |                                  |  |  |
| 427000                          | E         | D                            |  |  |                                  |  |  |
| 427100                          | E         | D                            |  |  |                                  |  |  |
| 427300                          | E         | D                            |  |  |                                  |  |  |
| 427500                          | E         | D                            |  |  |                                  |  |  |
| 427600                          | E         | D                            |  |  |                                  |  |  |
| 427700                          | E         | D                            |  |  |                                  |  |  |
| 428300                          | E         | D                            |  |  |                                  |  |  |
| 428500                          | E         | D                            |  |  |                                  |  |  |
| 428600                          | E         | D                            |  |  |                                  |  |  |
| 428700                          | E         | D                            |  |  |                                  |  |  |
| 429000                          | E         | D                            |  |  |                                  |  |  |
| 429500                          | E         | D                            |  |  |                                  |  |  |
| 429590                          | E         | D                            |  |  |                                  |  |  |
| 431000                          | E         | D                            |  |  |                                  |  |  |
| 432000                          | E         | D                            |  |  |                                  |  |  |
| 432100                          | E         | D                            |  |  |                                  |  |  |
| 433000                          | E         | D                            |  |  |                                  |  |  |
| 435000                          | E         | D                            |  |  |                                  |  |  |
| 435100                          | E         | D                            |  |  |                                  |  |  |
| 435190                          | E         | D                            |  |  |                                  |  |  |
| 435400                          | E         | D                            |  |  |                                  |  |  |
| 435500                          | E         | D                            |  |  |                                  |  |  |
| 435600                          | E         | D                            |  |  |                                  |  |  |
| 435700                          | E         | D                            |  |  |                                  |  |  |
| 436000                          | E         | D                            |  |  |                                  |  |  |
| 436001                          | E         | D                            |  |  |                                  |  |  |
| 437000                          | E         | D                            |  |  |                                  |  |  |
| 438200                          | E         | D                            |  |  |                                  |  |  |
| 438300                          | E         | D                            |  |  |                                  |  |  |
| 438400                          | E         | D                            |  |  |                                  |  |  |
| 438500                          | E         | D                            |  |  |                                  |  |  |
| 438600                          | E         | D                            |  |  |                                  |  |  |
| 438700                          | E         | D                            |  |  |                                  |  |  |
| 438800                          | E         | D                            |  |  |                                  |  |  |
| 438900                          | E         | D                            |  |  |                                  |  |  |
| 439000                          | E         | D                            |  |  |                                  |  |  |
| 439100                          | E         | D                            |  |  |                                  |  |  |
| 439190                          | E         | D                            |  |  |                                  |  |  |
| 439200                          | E         | D                            |  |  |                                  |  |  |
| 439300                          | E         | D                            |  |  |                                  |  |  |
| 439400                          | E         | D                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | D                            |  |  |                                  |  |  |
| 439402                          | E         | D                            |  |  |                                  |  |  |
| 439412                          | E         | D                            |  |  |                                  |  |  |
| 439432                          | E         | D                            |  |  |                                  |  |  |
| 439440                          | E         | D                            |  |  |                                  |  |  |
| 439500                          | E         | D                            |  |  |                                  |  |  |
| 439502                          | E         | D                            |  |  |                                  |  |  |
| 439504                          | E         | D                            |  |  |                                  |  |  |
| 439600                          | E         | D                            |  |  |                                  |  |  |
| 439700                          | E         | D                            |  |  |                                  |  |  |
| 439701                          | E         | D                            |  |  |                                  |  |  |
| 439702                          | E         | D                            |  |  |                                  |  |  |
| 439703                          | E         | D                            |  |  |                                  |  |  |
| 439730                          | E         | D                            |  |  |                                  |  |  |
| 439800                          | E         | D                            |  |  |                                  |  |  |
| 439801                          | E         | D                            |  |  |                                  |  |  |
| 439900                          | E         | D                            |  |  |                                  |  |  |
| 442000                          | E         | D                            |  |  |                                  |  |  |
| 443000                          | E         | D                            |  |  |                                  |  |  |
| 445000                          | E         | D                            |  |  |                                  |  |  |
| 449000                          | E         | D                            |  |  |                                  |  |  |
| 451000                          | E         | D                            |  |  |                                  |  |  |
| 459000                          | E         | D                            |  |  |                                  |  |  |
| 461000                          | E         | D                            |  |  |                                  |  |  |
| 462000                          | E         | D                            |  |  |                                  |  |  |
| 462090                          | E         | D                            |  |  |                                  |  |  |
| 462091                          | E         | D                            |  |  |                                  |  |  |
| 463500                          | E         | D                            |  |  |                                  |  |  |
| 465000                          | E         | D                            |  |  |                                  |  |  |
| 469000                          | E         | D                            |  |  |                                  |  |  |
| 470000                          | E         | D                            |  |  |                                  |  |  |
| 472000                          | E         | D                            |  |  |                                  |  |  |
| 479010                          | E         | D                            |  |  |                                  |  |  |
| 480100                          | E         | D                            |  |  |                                  |  |  |
| 480110                          | E         | D                            |  |  |                                  |  |  |
| 480200                          | E         | D                            |  |  |                                  |  |  |
| 483100                          | E         | D                            |  |  |                                  |  |  |
| 483200                          | E         | D                            |  |  |                                  |  |  |
| 487100                          | E         | D                            |  |  |                                  |  |  |
| 487200                          | E         | D                            |  |  |                                  |  |  |
| 488100                          | E         | D                            |  |  |                                  |  |  |
| 488200                          | E         | D                            |  |  |                                  |  |  |
| 490100                          | E         | D                            |  |  |                                  |  |  |
| 490110                          | E         | D                            |  |  |                                  |  |  |
| 490200                          | E         | D                            |  |  |                                  |  |  |
| 490800                          | E         | D                            |  |  |                                  |  |  |
| 493100                          | E         | D                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | D                            |  |  |                                  |  |  |
| 497200                          | E         | D                            |  |  |                                  |  |  |
| 498100                          | E         | D                            |  |  |                                  |  |  |
| 498200                          | E         | D                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | E                            |  |  | 0                                |  |  |
| 403500                          | E         | E                            |  |  |                                  |  |  |
| 404400                          | E         | E                            |  |  |                                  |  |  |
| 404700                          | E         | E                            |  |  |                                  |  |  |
| 404800                          | E         | E                            |  |  |                                  |  |  |
| 405000                          | E         | E                            |  |  |                                  |  |  |
| 406000                          | E         | E                            |  |  |                                  |  |  |
| 407000                          | E         | E                            |  |  |                                  |  |  |
| 408000                          | E         | E                            |  |  |                                  |  |  |
| 408100                          | E         | E                            |  |  |                                  |  |  |
| 408200                          | E         | E                            |  |  |                                  |  |  |
| 408300                          | E         | E                            |  |  |                                  |  |  |
| 411100                          | E         | E                            |  |  |                                  |  |  |
| 411200                          | E         | E                            |  |  |                                  |  |  |
| 411300                          | E         | E                            |  |  |                                  |  |  |
| 411400                          | E         | E                            |  |  |                                  |  |  |
| 411500                          | E         | E                            |  |  |                                  |  |  |
| 411600                          | E         | E                            |  |  |                                  |  |  |
| 411601                          | E         | E                            |  |  |                                  |  |  |
| 411700                          | E         | E                            |  |  |                                  |  |  |
| 411800                          | E         | E                            |  |  |                                  |  |  |
| 411900                          | E         | E                            |  |  |                                  |  |  |
| 411910                          | E         | E                            |  |  |                                  |  |  |
| 411912                          | E         | E                            |  |  |                                  |  |  |
| 411920                          | E         | E                            |  |  |                                  |  |  |
| 411990                          | E         | E                            |  |  |                                  |  |  |
| 411991                          | E         | E                            |  |  |                                  |  |  |
| 411992                          | E         | E                            |  |  |                                  |  |  |
| 411993                          | E         | E                            |  |  |                                  |  |  |
| 411994                          | E         | E                            |  |  |                                  |  |  |
| 412000                          | E         | E                            |  |  |                                  |  |  |
| 412050                          | E         | E                            |  |  |                                  |  |  |
| 412100                          | E         | E                            |  |  |                                  |  |  |
| 412200                          | E         | E                            |  |  |                                  |  |  |
| 412250                          | E         | E                            |  |  |                                  |  |  |
| 412300                          | E         | E                            |  |  |                                  |  |  |
| 412400                          | E         | E                            |  |  |                                  |  |  |
| 412500                          | E         | E                            |  |  |                                  |  |  |
| 412600                          | E         | E                            |  |  |                                  |  |  |
| 412700                          | E         | E                            |  |  |                                  |  |  |
| 412800                          | E         | E                            |  |  |                                  |  |  |
| 412900                          | E         | E                            |  |  |                                  |  |  |
| 413000                          | E         | E                            |  |  |                                  |  |  |
| 413100                          | E         | E                            |  |  |                                  |  |  |
| 413120                          | E         | E                            |  |  |                                  |  |  |
| 413200                          | E         | E                            |  |  |                                  |  |  |
| 413300                          | E         | E                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | E                            |  |  |                                  |  |  |
| 413415                          | E         | E                            |  |  |                                  |  |  |
| 413500                          | E         | E                            |  |  |                                  |  |  |
| 413600                          | E         | E                            |  |  |                                  |  |  |
| 413700                          | E         | E                            |  |  |                                  |  |  |
| 413800                          | E         | E                            |  |  |                                  |  |  |
| 413810                          | E         | E                            |  |  |                                  |  |  |
| 413900                          | E         | E                            |  |  |                                  |  |  |
| 414000                          | E         | E                            |  |  |                                  |  |  |
| 414100                          | E         | E                            |  |  |                                  |  |  |
| 414120                          | E         | E                            |  |  |                                  |  |  |
| 414200                          | E         | E                            |  |  |                                  |  |  |
| 414201                          | E         | E                            |  |  |                                  |  |  |
| 414202                          | E         | E                            |  |  |                                  |  |  |
| 414203                          | E         | E                            |  |  |                                  |  |  |
| 414300                          | E         | E                            |  |  |                                  |  |  |
| 414400                          | E         | E                            |  |  |                                  |  |  |
| 414500                          | E         | E                            |  |  |                                  |  |  |
| 414600                          | E         | E                            |  |  |                                  |  |  |
| 414700                          | E         | E                            |  |  |                                  |  |  |
| 414800                          | E         | E                            |  |  |                                  |  |  |
| 414900                          | E         | E                            |  |  |                                  |  |  |
| 414910                          | E         | E                            |  |  |                                  |  |  |
| 415000                          | E         | E                            |  |  |                                  |  |  |
| 415100                          | E         | E                            |  |  |                                  |  |  |
| 415200                          | E         | E                            |  |  |                                  |  |  |
| 415300                          | E         | E                            |  |  |                                  |  |  |
| 415400                          | E         | E                            |  |  |                                  |  |  |
| 415500                          | E         | E                            |  |  |                                  |  |  |
| 415700                          | E         | E                            |  |  |                                  |  |  |
| 415730                          | E         | E                            |  |  |                                  |  |  |
| 415800                          | E         | E                            |  |  |                                  |  |  |
| 415900                          | E         | E                            |  |  |                                  |  |  |
| 415901                          | E         | E                            |  |  |                                  |  |  |
| 416000                          | E         | E                            |  |  |                                  |  |  |
| 416500                          | E         | E                            |  |  |                                  |  |  |
| 416512                          | E         | E                            |  |  |                                  |  |  |
| 416600                          | E         | E                            |  |  |                                  |  |  |
| 416612                          | E         | E                            |  |  |                                  |  |  |
| 416700                          | E         | E                            |  |  |                                  |  |  |
| 416712                          | E         | E                            |  |  |                                  |  |  |
| 416800                          | E         | E                            |  |  |                                  |  |  |
| 417000                          | E         | E                            |  |  |                                  |  |  |
| 417100                          | E         | E                            |  |  |                                  |  |  |
| 417112                          | E         | E                            |  |  |                                  |  |  |
| 417200                          | E         | E                            |  |  |                                  |  |  |
| 417212                          | E         | E                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | E                            |  |  |                                  |  |  |
| 417312                          | E         | E                            |  |  |                                  |  |  |
| 417400                          | E         | E                            |  |  |                                  |  |  |
| 417500                          | E         | E                            |  |  |                                  |  |  |
| 417590                          | E         | E                            |  |  |                                  |  |  |
| 417600                          | E         | E                            |  |  |                                  |  |  |
| 417690                          | E         | E                            |  |  |                                  |  |  |
| 418000                          | E         | E                            |  |  |                                  |  |  |
| 418300                          | E         | E                            |  |  |                                  |  |  |
| 419000                          | E         | E                            |  |  |                                  |  |  |
| 419100                          | E         | E                            |  |  |                                  |  |  |
| 419200                          | E         | E                            |  |  |                                  |  |  |
| 419300                          | E         | E                            |  |  |                                  |  |  |
| 419500                          | E         | E                            |  |  |                                  |  |  |
| 419600                          | E         | E                            |  |  |                                  |  |  |
| 419700                          | E         | E                            |  |  |                                  |  |  |
| 419900                          | E         | E                            |  |  |                                  |  |  |
| 420100                          | E         | E                            |  |  |                                  |  |  |
| 420190                          | E         | E                            |  |  |                                  |  |  |
| 421000                          | E         | E                            |  |  |                                  |  |  |
| 421100                          | E         | E                            |  |  |                                  |  |  |
| 421200                          | E         | E                            |  |  |                                  |  |  |
| 421500                          | E         | E                            |  |  |                                  |  |  |
| 421512                          | E         | E                            |  |  |                                  |  |  |
| 422100                          | E         | E                            |  |  |                                  |  |  |
| 422200                          | E         | E                            |  |  |                                  |  |  |
| 422300                          | E         | E                            |  |  |                                  |  |  |
| 422500                          | E         | E                            |  |  |                                  |  |  |
| 422512                          | E         | E                            |  |  |                                  |  |  |
| 423000                          | E         | E                            |  |  |                                  |  |  |
| 423100                          | E         | E                            |  |  |                                  |  |  |
| 423110                          | E         | E                            |  |  |                                  |  |  |
| 423200                          | E         | E                            |  |  |                                  |  |  |
| 423300                          | E         | E                            |  |  |                                  |  |  |
| 423400                          | E         | E                            |  |  |                                  |  |  |
| 423500                          | E         | E                            |  |  |                                  |  |  |
| 424000                          | E         | E                            |  |  |                                  |  |  |
| 425100                          | E         | E                            |  |  |                                  |  |  |
| 425200                          | E         | E                            |  |  |                                  |  |  |
| 425300                          | E         | E                            |  |  |                                  |  |  |
| 425400                          | E         | E                            |  |  |                                  |  |  |
| 425500                          | E         | E                            |  |  |                                  |  |  |
| 425512                          | E         | E                            |  |  |                                  |  |  |
| 426000                          | E         | E                            |  |  |                                  |  |  |
| 426100                          | E         | E                            |  |  |                                  |  |  |
| 426200                          | E         | E                            |  |  |                                  |  |  |
| 426300                          | E         | E                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | E                            |  |  |                                  |  |  |
| 426500                          | E         | E                            |  |  |                                  |  |  |
| 426600                          | E         | E                            |  |  |                                  |  |  |
| 426700                          | E         | E                            |  |  |                                  |  |  |
| 426800                          | E         | E                            |  |  |                                  |  |  |
| 426900                          | E         | E                            |  |  |                                  |  |  |
| 427000                          | E         | E                            |  |  |                                  |  |  |
| 427100                          | E         | E                            |  |  |                                  |  |  |
| 427300                          | E         | E                            |  |  |                                  |  |  |
| 427500                          | E         | E                            |  |  |                                  |  |  |
| 427600                          | E         | E                            |  |  |                                  |  |  |
| 427700                          | E         | E                            |  |  |                                  |  |  |
| 428300                          | E         | E                            |  |  |                                  |  |  |
| 428500                          | E         | E                            |  |  |                                  |  |  |
| 428600                          | E         | E                            |  |  |                                  |  |  |
| 428700                          | E         | E                            |  |  |                                  |  |  |
| 429000                          | E         | E                            |  |  |                                  |  |  |
| 429500                          | E         | E                            |  |  |                                  |  |  |
| 429590                          | E         | E                            |  |  |                                  |  |  |
| 431000                          | E         | E                            |  |  |                                  |  |  |
| 432000                          | E         | E                            |  |  |                                  |  |  |
| 432100                          | E         | E                            |  |  |                                  |  |  |
| 433000                          | E         | E                            |  |  |                                  |  |  |
| 435000                          | E         | E                            |  |  |                                  |  |  |
| 435100                          | E         | E                            |  |  |                                  |  |  |
| 435190                          | E         | E                            |  |  |                                  |  |  |
| 435400                          | E         | E                            |  |  |                                  |  |  |
| 435500                          | E         | E                            |  |  |                                  |  |  |
| 435600                          | E         | E                            |  |  |                                  |  |  |
| 435700                          | E         | E                            |  |  |                                  |  |  |
| 436000                          | E         | E                            |  |  |                                  |  |  |
| 436001                          | E         | E                            |  |  |                                  |  |  |
| 437000                          | E         | E                            |  |  |                                  |  |  |
| 438200                          | E         | E                            |  |  |                                  |  |  |
| 438300                          | E         | E                            |  |  |                                  |  |  |
| 438400                          | E         | E                            |  |  |                                  |  |  |
| 438500                          | E         | E                            |  |  |                                  |  |  |
| 438600                          | E         | E                            |  |  |                                  |  |  |
| 438700                          | E         | E                            |  |  |                                  |  |  |
| 438800                          | E         | E                            |  |  |                                  |  |  |
| 438900                          | E         | E                            |  |  |                                  |  |  |
| 439000                          | E         | E                            |  |  |                                  |  |  |
| 439100                          | E         | E                            |  |  |                                  |  |  |
| 439190                          | E         | E                            |  |  |                                  |  |  |
| 439200                          | E         | E                            |  |  |                                  |  |  |
| 439300                          | E         | E                            |  |  |                                  |  |  |
| 439400                          | E         | E                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 73

Rule Name: Disaster Emergency Fund Code "E" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | E                            |  |  |                                  |  |  |
| 439402                          | E         | E                            |  |  |                                  |  |  |
| 439412                          | E         | E                            |  |  |                                  |  |  |
| 439432                          | E         | E                            |  |  |                                  |  |  |
| 439440                          | E         | E                            |  |  |                                  |  |  |
| 439500                          | E         | E                            |  |  |                                  |  |  |
| 439502                          | E         | E                            |  |  |                                  |  |  |
| 439504                          | E         | E                            |  |  |                                  |  |  |
| 439600                          | E         | E                            |  |  |                                  |  |  |
| 439700                          | E         | E                            |  |  |                                  |  |  |
| 439701                          | E         | E                            |  |  |                                  |  |  |
| 439702                          | E         | E                            |  |  |                                  |  |  |
| 439703                          | E         | E                            |  |  |                                  |  |  |
| 439730                          | E         | E                            |  |  |                                  |  |  |
| 439800                          | E         | E                            |  |  |                                  |  |  |
| 439801                          | E         | E                            |  |  |                                  |  |  |
| 439900                          | E         | E                            |  |  |                                  |  |  |
| 442000                          | E         | E                            |  |  |                                  |  |  |
| 443000                          | E         | E                            |  |  |                                  |  |  |
| 445000                          | E         | E                            |  |  |                                  |  |  |
| 449000                          | E         | E                            |  |  |                                  |  |  |
| 451000                          | E         | E                            |  |  |                                  |  |  |
| 459000                          | E         | E                            |  |  |                                  |  |  |
| 461000                          | E         | E                            |  |  |                                  |  |  |
| 462000                          | E         | E                            |  |  |                                  |  |  |
| 462090                          | E         | E                            |  |  |                                  |  |  |
| 462091                          | E         | E                            |  |  |                                  |  |  |
| 463500                          | E         | E                            |  |  |                                  |  |  |
| 465000                          | E         | E                            |  |  |                                  |  |  |
| 469000                          | E         | E                            |  |  |                                  |  |  |
| 470000                          | E         | E                            |  |  |                                  |  |  |
| 472000                          | E         | E                            |  |  |                                  |  |  |
| 479010                          | E         | E                            |  |  |                                  |  |  |
| 480100                          | E         | E                            |  |  |                                  |  |  |
| 480110                          | E         | E                            |  |  |                                  |  |  |
| 480200                          | E         | E                            |  |  |                                  |  |  |
| 483100                          | E         | E                            |  |  |                                  |  |  |
| 483200                          | E         | E                            |  |  |                                  |  |  |
| 487100                          | E         | E                            |  |  |                                  |  |  |
| 487200                          | E         | E                            |  |  |                                  |  |  |
| 488100                          | E         | E                            |  |  |                                  |  |  |
| 488200                          | E         | E                            |  |  |                                  |  |  |
| 490100                          | E         | E                            |  |  |                                  |  |  |
| 490110                          | E         | E                            |  |  |                                  |  |  |
| 490200                          | E         | E                            |  |  |                                  |  |  |
| 490800                          | E         | E                            |  |  |                                  |  |  |
| 493100                          | E         | E                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | E                            |  |  |                                  |  |  |
| 497200                          | E         | E                            |  |  |                                  |  |  |
| 498100                          | E         | E                            |  |  |                                  |  |  |
| 498200                          | E         | E                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1070 Balance Check  
**Description:** The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1000 - Unobligated balance brought forward, Oct 1  | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1010 - Unobligated balance transferred to other accounts (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1011 - Unobligated balance transferred from other accounts   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)                            | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1021 - Recoveries of prior year unpaid obligations   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1022 - Capital transfer of unobligated balances to general fund (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1023 - Unobligated balances applied to repay debt (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1024 - Unobligated balance of borrowing authority withdrawn (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1025 - Unobligated balance of contract authority withdrawn (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)                       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving                              | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1070 Balance Check  
**Description:** The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1029 - Other balances withdrawn to Treasury (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1030 - Other balances withdrawn to special or trust funds (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1031 - Other balances not available (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1033 - Recoveries of prior year paid obligations  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1036 - Adjustment for debt forgiveness  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1037 - Unobligated balance of appropriation withdrawn (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1038 - Sequester (previously unavailable) for withdrawal  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1040 - Adjustment to prior year indefinite appropriations in subsequent fiscal year                     | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1041 - Other balances previously not available  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1042 - Adjustment for change in allocation (general fund portion) (-)                                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1043 - Adjustment for change in allocation (offsetting collection/collected portion)                    | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1044 - Adjustment for change in allocation (offsetting collection/receivable portion)                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1045 - Adjustment for change in allocation (trust fund portion)   | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1070 Balance Check  
**Description:** The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1046 - Adjustment for change in net principal (+ or -) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1047 - Withdrawal for existing unpaid obligation (-)   | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 75  
**Rule Name:** SF133 Line 1160 Balance Check  
**Description:** The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1100 - Appropriation   | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1101 - Appropriation (special or trust)                                | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1102 - Appropriation (previously unavailable)                          | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1103 - Appropriation (previously unavailable) (special or trust)       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1104 - Appropriation available from subsequent year                    | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1105 - Appropriation available in prior year (-)                       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1106 - Reappropriation   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1120 - Appropriations transferred to other accounts (-)                | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1121 - Appropriations transferred from other accounts                  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1122 - Exercised borrowing authority transferred from other accounts   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1130 - Appropriations permanently reduced (-)                          | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1131 - Unobligated balance of appropriations permanently reduced (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1132 - Appropriations temporarily reduced (-)                          | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1133 - Unobligated balance of appropriations temporarily reduced (-)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1134 - Appropriations precluded from obligation (-)                    | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1135 - Appropriations precluded from obligation (special or trust) (-) | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 75  
**Rule Name:** SF133 Line 1160 Balance Check  
**Description:** The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1136 - Appropriations applied to repay debt (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1138 - Appropriations applied to liquidate contract authority (-)                              | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1139 - Appropriations substituted for borrowing authority (-)                                  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1140 - Capital transfer of appropriations to general fund (-)                                  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1141 - Appropriations applied to liquidate contract authority withdrawn (-)                    | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 76  
**Rule Name:** SF133 Line 1180 Balance Check  
**Description:** The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1170 - Advance appropriation                                    | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1171 - Advance appropriation (special or trust fund)            | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1172 - Advance appropriations transferred to other accounts (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1173 - Advance appropriations transferred from other accounts   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1174 - Advance appropriations permanently reduced (-)           | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1175 - Advance appropriations temporarily reduced (-)           | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 77  
**Rule Name:** SF133 Line 1340 Balance Check  
**Description:** The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1300 - Borrowing authority                         | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1320 - Borrowing authority permanently reduced (-) | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 78  
**Rule Name:** SF133 Line 1540 Balance Check  
**Description:** The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1500 - Contract authority  | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1510 - Contract authority transferred to other accounts (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1511 - Contract authority transferred from other accounts  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1522 - Contract authority precluded from obligation (limitation on obligations) (-)                | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 79  
**Rule Name:** SF133 Line 1750 Balance Check  
**Description:** The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected  | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1701 - Change in uncollected payments, Federal sources (+ or -)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1702 - Offsetting collections (previously unavailable)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1710 - Spending authority from offsetting collections transferred to other accounts (-)                         | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1711 - Spending authority from offsetting collections transferred from other accounts                           | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1720 - Capital transfer of spending authority from offsetting collections to general fund (-)                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1721 - Spending authority from offsetting collections permanently reduced (-)                                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)            | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1725 - Spending authority from offsetting collections applied to repay debt (-)                                 | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)               | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1727 - Spending authority from offsetting collections substituted for borrowing authority (-)                   | +       |                                  |  |  |
| USSGL Complex Account                                      | 1701 - Offset to SF133 Line 1701 for Expired TAS  | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 80  
**Rule Name:** SF133 Line 1260 Balance Check  
**Description:** The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1200 - Appropriation   | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1201 - Appropriation (special or trust)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1202 - Appropriation (previously unavailable)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1203 - Appropriation (previously unavailable) (special or trust)                           | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1206 - Reappropriation   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1220 - Appropriations transferred to other accounts (-)                                    | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1221 - Appropriations transferred from other accounts                                      | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1222 - Exercised borrowing authority transferred from other accounts                       | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1234 - Appropriations precluded from obligation (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1235 - Appropriations precluded from obligation (special or trust) (-)                     | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1236 - Appropriations applied to repay debt (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1238 - Appropriations applied to liquidate contract authority (-)                          | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1239 - Appropriations substituted for borrowing authority (-)                              | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 80  
**Rule Name:** SF133 Line 1260 Balance Check  
**Description:** The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1240 - Capital transfer of appropriations to general fund (-) | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 81  
**Rule Name:** SF133 Line 1280 Balance Check  
**Description:** The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1270 - Advance appropriation                                    | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1271 - Advance appropriation (special or trust fund)            | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1272 - Advance appropriations transferred to other accounts (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1273 - Advance appropriations transferred from other accounts   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1274 - Advance appropriations permanently reduced (-)           | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1275 - Advance appropriations temporarily reduced (-)           | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 82  
**Rule Name:** SF133 Line 1440 Balance Check  
**Description:** The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1400 - Borrowing authority   | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1410 - Exercised borrowing authority transferred to other accounts (-)               | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1420 - Borrowing authority permanently reduced (-)                                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1421 - Borrowing authority temporarily reduced (-)                                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1422 - Borrowing authority applied to repay debt (-)                                 | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1423 - Borrowing authority precluded from obligation (limitation on obligations) (-) | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 83  
**Rule Name:** SF133 Line 1640 Balance Check  
**Description:** The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1600 - Contract authority  | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1603 - Contract authority (previously unavailable)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1610 - Contract authority transferred to other accounts (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1611 - Contract authority transferred from other accounts  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1621 - Contract authority temporarily reduced (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1622 - Contract authority precluded from obligation (limitation on obligations) (-)                | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 84  
**Rule Name:** SF133 Line 1850 Balance Check  
**Description:** The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected  | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1801 - Change in uncollected payments, Federal sources (+ or -)   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1802 - Offsetting collections (previously unavailable)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1810 - Spending authority from offsetting collections transferred to other accounts (-)                         | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1811 - Spending authority from offsetting collections transferred from other accounts                           | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1820 - Capital transfer of spending authority from offsetting collections to general fund (-)                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1821 - Spending authority from offsetting collections permanently reduced (-)                                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1822 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)            | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1825 - Spending authority from offsetting collections applied to repay debt (-)                                 | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)               | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1827 - Spending authority from offsetting collections substituted for borrowing authority (-)                   | +       |                                  |  |  |
| USSGL Complex Account                                      | 1801 - Offset to SF133 line 1801 for Expired TAS  | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 85  
**Rule Name:** SF133 Line 4030 Balance Check  
**Description:** The value of SF133 line 4030 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |                            |         | Right Side Attribute Combination |  |  |
|--|----------------------------|---------|----------------------------------|--|--|
| Statement  | Line Number                | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4030 - Federal sources (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 86  
**Rule Name:** SF133 Line 4033 Balance Check  
**Description:** The value of SF133 line 4033 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |                                |         | Right Side Attribute Combination |  |  |
|--|--------------------------------|---------|----------------------------------|--|--|
| Statement  | Line Number                    | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4033 - Non-Federal sources (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 87  
**Rule Name:** SF133 Line 4034 Balance Check  
**Description:** The value of SF133 line 4034 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                                    | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4034 - Offsetting governmental collections (-) | +       | 0                                |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 88  
**Rule Name:** SF133 Line 4120 Balance Check  
**Description:** The value of SF133 line 4120 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical  
Period:**

| Left Side Attribute Combination                            |                            |         | Right Side Attribute Combination |  |  |
|--|----------------------------|---------|----------------------------------|--|--|
| Statement  | Line Number                | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4120 - Federal sources (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 89  
**Rule Name:** SF133 Line 4123 Balance Check  
**Description:** The value of SF133 line 4123 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |                                |         | Right Side Attribute Combination |  |  |
|--|--------------------------------|---------|----------------------------------|--|--|
| Statement  | Line Number                    | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4123 - Non-Federal sources (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 90  
**Rule Name:** SF133 Line 4124 Balance Check  
**Description:** The value of SF133 line 4124 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                                    | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4124 - Offsetting governmental collections (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 91  
**Rule Name:** SF133 Line 4010 Balance Check  
**Description:** The value of SF133 line 4010 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number                                     | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | +       | 0                                |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 92  
**Rule Name:** SF133 Line 4011 Balance Check  
**Description:** The value of SF133 line 4011 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                                | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4011 - Outlays from discretionary balances | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 93  
**Rule Name:** SF133 Line 4100 Balance Check  
**Description:** The value of SF133 line 4100 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number                                 | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4100 - Outlays from new mandatory authority | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 94  
**Rule Name:** SF133 Line 4101 Balance Check  
**Description:** The value of SF133 line 4101 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                            | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4101 - Outlays from mandatory balances | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 95  
**Rule Name:** SF133 Line 4110 Balance Check  
**Description:** The value of this line must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |                               |         | Right Side Attribute Combination |  |  |
|--|-------------------------------|---------|----------------------------------|--|--|
| Statement  | Line Number                   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 4110 - Outlays, gross (total) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination                           |  |         |
|--|---|---------|--|--|---------|
| Statement  | Line Number                                     | Operand | Statement  | Line Number  | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | +       | SF 133: Report on Budget Execution and Budgetary Resources | 1100 - Appropriation   | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1101 - Appropriation (special or trust)                              | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1102 - Appropriation (previously unavailable)                        | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1103 - Appropriation (previously unavailable) (special or trust)     | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1104 - Appropriation available from subsequent year                  | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1105 - Appropriation available in prior year (-)                     | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1106 - Reappropriation   | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1120 - Appropriations transferred to other accounts (-)              | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1121 - Appropriations transferred from other accounts                | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1122 - Exercised borrowing authority transferred from other accounts | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1130 - Appropriations permanently reduced (-)                        | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1131 - Unobligated balance of appropriations permanently reduced (-) | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1132 - Appropriations temporarily reduced (-)                        | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1133 - Unobligated balance of appropriations temporarily reduced (-) | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1134 - Appropriations precluded from obligation (-)                  | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1135 - Appropriations precluded from obligation (special or trust) (-)                         | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1136 - Appropriations applied to repay debt (-)  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1138 - Appropriations applied to liquidate contract authority (-)                              | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1139 - Appropriations substituted for borrowing authority (-)                                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1140 - Capital transfer of appropriations to general fund (-)                                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1141 - Appropriations applied to liquidate contract authority withdrawn (-)                    | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1170 - Advance appropriation   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1171 - Advance appropriation (special or trust fund)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1172 - Advance appropriations transferred to other accounts (-)                                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1173 - Advance appropriations transferred from other accounts                                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1174 - Advance appropriations permanently reduced (-)  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1175 - Advance appropriations temporarily reduced (-)  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1300 - Borrowing authority   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1320 - Borrowing authority permanently reduced (-)   | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1500 - Contract authority  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1510 - Contract authority transferred to other accounts (-)  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1511 - Contract authority transferred from other accounts  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1522 - Contract authority precluded from obligation (limitation on obligations) (-)                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1701 - Change in uncollected payments, Federal sources (+ or -)                                      | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1702 - Offsetting collections (previously unavailable)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1710 - Spending authority from offsetting collections transferred to other accounts (-)              | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1711 - Spending authority from offsetting collections transferred from other accounts                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1720 - Capital transfer of spending authority from offsetting collections to general fund (-)        | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1721 - Spending authority from offsetting collections permanently reduced (-)                        | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-) | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |   |         |
|---------------------------------|-------------|---------|--|---|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number   | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1725 - Spending authority from offsetting collections applied to repay debt (-)                                 | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)               | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1727 - Spending authority from offsetting collections substituted for borrowing authority (-)                   | +       |
|                                 |             |         | USSGL Complex Account                                      | 4383 - Temporary Reduction - Prio-Year Balances, Discretionary  | +       |
|                                 |             |         | USSGL Complex Account                                      | 4388 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior-Year Balances, Discretionary       | +       |
|                                 |             |         | USSGL Complex Account                                      | 4390 - Reappropriations - Transfers-Out, Discretionary  | +       |
|                                 |             |         | USSGL Complex Account                                      | 4393 - Permanent Reduction - Prior-Year Balances, Discretionary   | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.**Type:** LN: Statement Line / Statement Line**Operand:** Less Than Or Equal (<=)**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12**Proposed Analytical  
Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination                           |  |         |
|--|---|---------|--|--|---------|
| Statement  | Line Number                                 | Operand | Statement  | Line Number  | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 4100 - Outlays from new mandatory authority | +       | SF 133: Report on Budget Execution and Budgetary Resources | 1200 - Appropriation   | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1201 - Appropriation (special or trust)  | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1202 - Appropriation (previously unavailable)  | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1203 - Appropriation (previously unavailable) (special or trust)                           | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1206 - Reappropriation   | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1220 - Appropriations transferred to other accounts (-)                                    | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1221 - Appropriations transferred from other accounts                                      | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1222 - Exercised borrowing authority transferred from other accounts                       | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-) | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-) | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1234 - Appropriations precluded from obligation (-)  | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1235 - Appropriations precluded from obligation (special or trust) (-)                     | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1236 - Appropriations applied to repay debt (-)  | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1238 - Appropriations applied to liquidate contract authority (-)                          | +       |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources | 1239 - Appropriations substituted for borrowing authority (-)                              | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97  
**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  
**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1240 - Capital transfer of appropriations to general fund (-)                        | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1270 - Advance appropriation   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1271 - Advance appropriation (special or trust fund)                                 | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1272 - Advance appropriations transferred to other accounts (-)                      | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1273 - Advance appropriations transferred from other accounts                        | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1274 - Advance appropriations permanently reduced (-)                                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1275 - Advance appropriations temporarily reduced (-)                                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1400 - Borrowing authority   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1410 - Exercised borrowing authority transferred to other accounts (-)               | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1420 - Borrowing authority permanently reduced (-)                                   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1421 - Borrowing authority temporarily reduced (-)                                   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1422 - Borrowing authority applied to repay debt (-)                                 | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1423 - Borrowing authority precluded from obligation (limitation on obligations) (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1431 - Anticipated nonexpenditure transfers of exercised borrowing authority (-)     | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1600 - Contract authority  | +       |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.**Type:** LN: Statement Line / Statement Line**Operand:** Less Than Or Equal (<=)**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12**Proposed Analytical  
Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1603 - Contract authority (previously unavailable)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1610 - Contract authority transferred to other accounts (-)  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1611 - Contract authority transferred from other accounts  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1621 - Contract authority temporarily reduced (-)  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1622 - Contract authority precluded from obligation (limitation on obligations) (-)                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1801 - Change in uncollected payments, Federal sources (+ or -)                                      | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1802 - Offsetting collections (previously unavailable)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1810 - Spending authority from offsetting collections transferred to other accounts (-)              | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1811 - Spending authority from offsetting collections transferred from other accounts                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1820 - Capital transfer of spending authority from offsetting collections to general fund (-)        | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1821 - Spending authority from offsetting collections permanently reduced (-)                        | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1822 - Unobligated balance of spending authority from offsetting collections permanently reduced (-) | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97  
**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  
**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |   |         |
|---------------------------------|-------------|---------|--|---|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number   | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1825 - Spending authority from offsetting collections applied to repay debt (-)                                 | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)               | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1827 - Spending authority from offsetting collections substituted for borrowing authority (-)                   | +       |
|                                 |             |         | USSGL Complex Account                                      | 43830 - Temporary Reduction - Prior Year Balances, Mandatory (NBCR)   | +       |
|                                 |             |         | USSGL Complex Account                                      | 438300 - Temporary Reductions - Prior-Year Balances, Mandatory (NBDR)   | +       |
|                                 |             |         | USSGL Complex Account                                      | 438800 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior-Year Balances, Mandatory         | +       |
|                                 |             |         | USSGL Complex Account                                      | 439000 - Reappropriations - Transfers-Out, Mandatory  | +       |
|                                 |             |         | USSGL Complex Account                                      | 439300 - Permanent Reduction - Prior-Year Balances, Mandatory   | +       |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 98  
**Rule Name:** Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)  
**Description:** Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination                           |  |         |
|--|---|---------|--|--|---------|
| Statement  | Line Number                                     | Operand | Statement  | Line Number                                | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | +       | SF 133: Report on Budget Execution and Budgetary Resources | 2170 - New obligations, unexpired accounts | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 4100 - Outlays from new mandatory authority     | +       |  |  |         |

**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:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | USSGL<br>Account<br>Number       | Begin/End |  |  |  |
| 109000                          | E         |  |  |  | 309000                           | E         |  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | F                            |  |  | 0                                |  |  |
| 403500                          | E         | F                            |  |  |                                  |  |  |
| 404400                          | E         | F                            |  |  |                                  |  |  |
| 404700                          | E         | F                            |  |  |                                  |  |  |
| 404800                          | E         | F                            |  |  |                                  |  |  |
| 405000                          | E         | F                            |  |  |                                  |  |  |
| 406000                          | E         | F                            |  |  |                                  |  |  |
| 407000                          | E         | F                            |  |  |                                  |  |  |
| 408000                          | E         | F                            |  |  |                                  |  |  |
| 408100                          | E         | F                            |  |  |                                  |  |  |
| 408200                          | E         | F                            |  |  |                                  |  |  |
| 408300                          | E         | F                            |  |  |                                  |  |  |
| 411100                          | E         | F                            |  |  |                                  |  |  |
| 411200                          | E         | F                            |  |  |                                  |  |  |
| 411300                          | E         | F                            |  |  |                                  |  |  |
| 411400                          | E         | F                            |  |  |                                  |  |  |
| 411500                          | E         | F                            |  |  |                                  |  |  |
| 411600                          | E         | F                            |  |  |                                  |  |  |
| 411601                          | E         | F                            |  |  |                                  |  |  |
| 411700                          | E         | F                            |  |  |                                  |  |  |
| 411800                          | E         | F                            |  |  |                                  |  |  |
| 411900                          | E         | F                            |  |  |                                  |  |  |
| 411910                          | E         | F                            |  |  |                                  |  |  |
| 411912                          | E         | F                            |  |  |                                  |  |  |
| 411920                          | E         | F                            |  |  |                                  |  |  |
| 411990                          | E         | F                            |  |  |                                  |  |  |
| 411991                          | E         | F                            |  |  |                                  |  |  |
| 411992                          | E         | F                            |  |  |                                  |  |  |
| 411993                          | E         | F                            |  |  |                                  |  |  |
| 411994                          | E         | F                            |  |  |                                  |  |  |
| 412000                          | E         | F                            |  |  |                                  |  |  |
| 412050                          | E         | F                            |  |  |                                  |  |  |
| 412100                          | E         | F                            |  |  |                                  |  |  |
| 412200                          | E         | F                            |  |  |                                  |  |  |
| 412250                          | E         | F                            |  |  |                                  |  |  |
| 412300                          | E         | F                            |  |  |                                  |  |  |
| 412400                          | E         | F                            |  |  |                                  |  |  |
| 412500                          | E         | F                            |  |  |                                  |  |  |
| 412600                          | E         | F                            |  |  |                                  |  |  |
| 412700                          | E         | F                            |  |  |                                  |  |  |
| 412800                          | E         | F                            |  |  |                                  |  |  |
| 412900                          | E         | F                            |  |  |                                  |  |  |
| 413000                          | E         | F                            |  |  |                                  |  |  |
| 413100                          | E         | F                            |  |  |                                  |  |  |
| 413120                          | E         | F                            |  |  |                                  |  |  |
| 413200                          | E         | F                            |  |  |                                  |  |  |
| 413300                          | E         | F                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | F                            |  |  |                                  |  |  |
| 413415                          | E         | F                            |  |  |                                  |  |  |
| 413500                          | E         | F                            |  |  |                                  |  |  |
| 413600                          | E         | F                            |  |  |                                  |  |  |
| 413700                          | E         | F                            |  |  |                                  |  |  |
| 413800                          | E         | F                            |  |  |                                  |  |  |
| 413810                          | E         | F                            |  |  |                                  |  |  |
| 413900                          | E         | F                            |  |  |                                  |  |  |
| 414000                          | E         | F                            |  |  |                                  |  |  |
| 414100                          | E         | F                            |  |  |                                  |  |  |
| 414120                          | E         | F                            |  |  |                                  |  |  |
| 414200                          | E         | F                            |  |  |                                  |  |  |
| 414201                          | E         | F                            |  |  |                                  |  |  |
| 414202                          | E         | F                            |  |  |                                  |  |  |
| 414203                          | E         | F                            |  |  |                                  |  |  |
| 414300                          | E         | F                            |  |  |                                  |  |  |
| 414400                          | E         | F                            |  |  |                                  |  |  |
| 414500                          | E         | F                            |  |  |                                  |  |  |
| 414600                          | E         | F                            |  |  |                                  |  |  |
| 414700                          | E         | F                            |  |  |                                  |  |  |
| 414800                          | E         | F                            |  |  |                                  |  |  |
| 414900                          | E         | F                            |  |  |                                  |  |  |
| 414910                          | E         | F                            |  |  |                                  |  |  |
| 415000                          | E         | F                            |  |  |                                  |  |  |
| 415100                          | E         | F                            |  |  |                                  |  |  |
| 415200                          | E         | F                            |  |  |                                  |  |  |
| 415300                          | E         | F                            |  |  |                                  |  |  |
| 415400                          | E         | F                            |  |  |                                  |  |  |
| 415500                          | E         | F                            |  |  |                                  |  |  |
| 415700                          | E         | F                            |  |  |                                  |  |  |
| 415730                          | E         | F                            |  |  |                                  |  |  |
| 415800                          | E         | F                            |  |  |                                  |  |  |
| 415900                          | E         | F                            |  |  |                                  |  |  |
| 415901                          | E         | F                            |  |  |                                  |  |  |
| 416000                          | E         | F                            |  |  |                                  |  |  |
| 416500                          | E         | F                            |  |  |                                  |  |  |
| 416512                          | E         | F                            |  |  |                                  |  |  |
| 416600                          | E         | F                            |  |  |                                  |  |  |
| 416612                          | E         | F                            |  |  |                                  |  |  |
| 416700                          | E         | F                            |  |  |                                  |  |  |
| 416712                          | E         | F                            |  |  |                                  |  |  |
| 416800                          | E         | F                            |  |  |                                  |  |  |
| 417000                          | E         | F                            |  |  |                                  |  |  |
| 417100                          | E         | F                            |  |  |                                  |  |  |
| 417112                          | E         | F                            |  |  |                                  |  |  |
| 417200                          | E         | F                            |  |  |                                  |  |  |
| 417212                          | E         | F                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100

**Rule Name:** Disaster Emergency Fund Code "F" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | F                            |  |  |                                  |  |  |
| 417312                          | E         | F                            |  |  |                                  |  |  |
| 417400                          | E         | F                            |  |  |                                  |  |  |
| 417500                          | E         | F                            |  |  |                                  |  |  |
| 417590                          | E         | F                            |  |  |                                  |  |  |
| 417600                          | E         | F                            |  |  |                                  |  |  |
| 417690                          | E         | F                            |  |  |                                  |  |  |
| 418000                          | E         | F                            |  |  |                                  |  |  |
| 418300                          | E         | F                            |  |  |                                  |  |  |
| 419000                          | E         | F                            |  |  |                                  |  |  |
| 419100                          | E         | F                            |  |  |                                  |  |  |
| 419200                          | E         | F                            |  |  |                                  |  |  |
| 419300                          | E         | F                            |  |  |                                  |  |  |
| 419500                          | E         | F                            |  |  |                                  |  |  |
| 419600                          | E         | F                            |  |  |                                  |  |  |
| 419700                          | E         | F                            |  |  |                                  |  |  |
| 419900                          | E         | F                            |  |  |                                  |  |  |
| 420100                          | E         | F                            |  |  |                                  |  |  |
| 420190                          | E         | F                            |  |  |                                  |  |  |
| 421000                          | E         | F                            |  |  |                                  |  |  |
| 421100                          | E         | F                            |  |  |                                  |  |  |
| 421200                          | E         | F                            |  |  |                                  |  |  |
| 421500                          | E         | F                            |  |  |                                  |  |  |
| 421512                          | E         | F                            |  |  |                                  |  |  |
| 422100                          | E         | F                            |  |  |                                  |  |  |
| 422200                          | E         | F                            |  |  |                                  |  |  |
| 422300                          | E         | F                            |  |  |                                  |  |  |
| 422500                          | E         | F                            |  |  |                                  |  |  |
| 422512                          | E         | F                            |  |  |                                  |  |  |
| 423000                          | E         | F                            |  |  |                                  |  |  |
| 423100                          | E         | F                            |  |  |                                  |  |  |
| 423110                          | E         | F                            |  |  |                                  |  |  |
| 423200                          | E         | F                            |  |  |                                  |  |  |
| 423300                          | E         | F                            |  |  |                                  |  |  |
| 423400                          | E         | F                            |  |  |                                  |  |  |
| 423500                          | E         | F                            |  |  |                                  |  |  |
| 424000                          | E         | F                            |  |  |                                  |  |  |
| 425100                          | E         | F                            |  |  |                                  |  |  |
| 425200                          | E         | F                            |  |  |                                  |  |  |
| 425300                          | E         | F                            |  |  |                                  |  |  |
| 425400                          | E         | F                            |  |  |                                  |  |  |
| 425500                          | E         | F                            |  |  |                                  |  |  |
| 425512                          | E         | F                            |  |  |                                  |  |  |
| 426000                          | E         | F                            |  |  |                                  |  |  |
| 426100                          | E         | F                            |  |  |                                  |  |  |
| 426200                          | E         | F                            |  |  |                                  |  |  |
| 426300                          | E         | F                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100

**Rule Name:** Disaster Emergency Fund Code "F" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | F                            |  |  |                                  |  |  |
| 426500                          | E         | F                            |  |  |                                  |  |  |
| 426600                          | E         | F                            |  |  |                                  |  |  |
| 426700                          | E         | F                            |  |  |                                  |  |  |
| 426800                          | E         | F                            |  |  |                                  |  |  |
| 426900                          | E         | F                            |  |  |                                  |  |  |
| 427000                          | E         | F                            |  |  |                                  |  |  |
| 427100                          | E         | F                            |  |  |                                  |  |  |
| 427300                          | E         | F                            |  |  |                                  |  |  |
| 427500                          | E         | F                            |  |  |                                  |  |  |
| 427600                          | E         | F                            |  |  |                                  |  |  |
| 427700                          | E         | F                            |  |  |                                  |  |  |
| 428300                          | E         | F                            |  |  |                                  |  |  |
| 428500                          | E         | F                            |  |  |                                  |  |  |
| 428600                          | E         | F                            |  |  |                                  |  |  |
| 428700                          | E         | F                            |  |  |                                  |  |  |
| 429000                          | E         | F                            |  |  |                                  |  |  |
| 429500                          | E         | F                            |  |  |                                  |  |  |
| 429590                          | E         | F                            |  |  |                                  |  |  |
| 431000                          | E         | F                            |  |  |                                  |  |  |
| 432000                          | E         | F                            |  |  |                                  |  |  |
| 432100                          | E         | F                            |  |  |                                  |  |  |
| 433000                          | E         | F                            |  |  |                                  |  |  |
| 435000                          | E         | F                            |  |  |                                  |  |  |
| 435100                          | E         | F                            |  |  |                                  |  |  |
| 435190                          | E         | F                            |  |  |                                  |  |  |
| 435400                          | E         | F                            |  |  |                                  |  |  |
| 435500                          | E         | F                            |  |  |                                  |  |  |
| 435600                          | E         | F                            |  |  |                                  |  |  |
| 435700                          | E         | F                            |  |  |                                  |  |  |
| 436000                          | E         | F                            |  |  |                                  |  |  |
| 436001                          | E         | F                            |  |  |                                  |  |  |
| 437000                          | E         | F                            |  |  |                                  |  |  |
| 438200                          | E         | F                            |  |  |                                  |  |  |
| 438300                          | E         | F                            |  |  |                                  |  |  |
| 438400                          | E         | F                            |  |  |                                  |  |  |
| 438500                          | E         | F                            |  |  |                                  |  |  |
| 438600                          | E         | F                            |  |  |                                  |  |  |
| 438700                          | E         | F                            |  |  |                                  |  |  |
| 438800                          | E         | F                            |  |  |                                  |  |  |
| 438900                          | E         | F                            |  |  |                                  |  |  |
| 439000                          | E         | F                            |  |  |                                  |  |  |
| 439100                          | E         | F                            |  |  |                                  |  |  |
| 439190                          | E         | F                            |  |  |                                  |  |  |
| 439200                          | E         | F                            |  |  |                                  |  |  |
| 439300                          | E         | F                            |  |  |                                  |  |  |
| 439400                          | E         | F                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | F                            |  |  |                                  |  |  |
| 439402                          | E         | F                            |  |  |                                  |  |  |
| 439412                          | E         | F                            |  |  |                                  |  |  |
| 439432                          | E         | F                            |  |  |                                  |  |  |
| 439440                          | E         | F                            |  |  |                                  |  |  |
| 439500                          | E         | F                            |  |  |                                  |  |  |
| 439502                          | E         | F                            |  |  |                                  |  |  |
| 439504                          | E         | F                            |  |  |                                  |  |  |
| 439600                          | E         | F                            |  |  |                                  |  |  |
| 439700                          | E         | F                            |  |  |                                  |  |  |
| 439701                          | E         | F                            |  |  |                                  |  |  |
| 439702                          | E         | F                            |  |  |                                  |  |  |
| 439703                          | E         | F                            |  |  |                                  |  |  |
| 439730                          | E         | F                            |  |  |                                  |  |  |
| 439800                          | E         | F                            |  |  |                                  |  |  |
| 439801                          | E         | F                            |  |  |                                  |  |  |
| 439900                          | E         | F                            |  |  |                                  |  |  |
| 442000                          | E         | F                            |  |  |                                  |  |  |
| 443000                          | E         | F                            |  |  |                                  |  |  |
| 445000                          | E         | F                            |  |  |                                  |  |  |
| 449000                          | E         | F                            |  |  |                                  |  |  |
| 451000                          | E         | F                            |  |  |                                  |  |  |
| 459000                          | E         | F                            |  |  |                                  |  |  |
| 461000                          | E         | F                            |  |  |                                  |  |  |
| 462000                          | E         | F                            |  |  |                                  |  |  |
| 462090                          | E         | F                            |  |  |                                  |  |  |
| 462091                          | E         | F                            |  |  |                                  |  |  |
| 463500                          | E         | F                            |  |  |                                  |  |  |
| 465000                          | E         | F                            |  |  |                                  |  |  |
| 469000                          | E         | F                            |  |  |                                  |  |  |
| 470000                          | E         | F                            |  |  |                                  |  |  |
| 472000                          | E         | F                            |  |  |                                  |  |  |
| 479010                          | E         | F                            |  |  |                                  |  |  |
| 480100                          | E         | F                            |  |  |                                  |  |  |
| 480110                          | E         | F                            |  |  |                                  |  |  |
| 480200                          | E         | F                            |  |  |                                  |  |  |
| 483100                          | E         | F                            |  |  |                                  |  |  |
| 483200                          | E         | F                            |  |  |                                  |  |  |
| 487100                          | E         | F                            |  |  |                                  |  |  |
| 487200                          | E         | F                            |  |  |                                  |  |  |
| 488100                          | E         | F                            |  |  |                                  |  |  |
| 488200                          | E         | F                            |  |  |                                  |  |  |
| 490100                          | E         | F                            |  |  |                                  |  |  |
| 490110                          | E         | F                            |  |  |                                  |  |  |
| 490200                          | E         | F                            |  |  |                                  |  |  |
| 490800                          | E         | F                            |  |  |                                  |  |  |
| 493100                          | E         | F                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | F                            |  |  |                                  |  |  |
| 497200                          | E         | F                            |  |  |                                  |  |  |
| 498100                          | E         | F                            |  |  |                                  |  |  |
| 498200                          | E         | F                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | G                            |  |  | 0                                |  |  |
| 403500                          | E         | G                            |  |  |                                  |  |  |
| 404400                          | E         | G                            |  |  |                                  |  |  |
| 404700                          | E         | G                            |  |  |                                  |  |  |
| 404800                          | E         | G                            |  |  |                                  |  |  |
| 405000                          | E         | G                            |  |  |                                  |  |  |
| 406000                          | E         | G                            |  |  |                                  |  |  |
| 407000                          | E         | G                            |  |  |                                  |  |  |
| 408000                          | E         | G                            |  |  |                                  |  |  |
| 408100                          | E         | G                            |  |  |                                  |  |  |
| 408200                          | E         | G                            |  |  |                                  |  |  |
| 408300                          | E         | G                            |  |  |                                  |  |  |
| 411100                          | E         | G                            |  |  |                                  |  |  |
| 411200                          | E         | G                            |  |  |                                  |  |  |
| 411300                          | E         | G                            |  |  |                                  |  |  |
| 411400                          | E         | G                            |  |  |                                  |  |  |
| 411500                          | E         | G                            |  |  |                                  |  |  |
| 411600                          | E         | G                            |  |  |                                  |  |  |
| 411601                          | E         | G                            |  |  |                                  |  |  |
| 411700                          | E         | G                            |  |  |                                  |  |  |
| 411800                          | E         | G                            |  |  |                                  |  |  |
| 411900                          | E         | G                            |  |  |                                  |  |  |
| 411910                          | E         | G                            |  |  |                                  |  |  |
| 411912                          | E         | G                            |  |  |                                  |  |  |
| 411920                          | E         | G                            |  |  |                                  |  |  |
| 411990                          | E         | G                            |  |  |                                  |  |  |
| 411991                          | E         | G                            |  |  |                                  |  |  |
| 411992                          | E         | G                            |  |  |                                  |  |  |
| 411993                          | E         | G                            |  |  |                                  |  |  |
| 411994                          | E         | G                            |  |  |                                  |  |  |
| 412000                          | E         | G                            |  |  |                                  |  |  |
| 412050                          | E         | G                            |  |  |                                  |  |  |
| 412100                          | E         | G                            |  |  |                                  |  |  |
| 412200                          | E         | G                            |  |  |                                  |  |  |
| 412250                          | E         | G                            |  |  |                                  |  |  |
| 412300                          | E         | G                            |  |  |                                  |  |  |
| 412400                          | E         | G                            |  |  |                                  |  |  |
| 412500                          | E         | G                            |  |  |                                  |  |  |
| 412600                          | E         | G                            |  |  |                                  |  |  |
| 412700                          | E         | G                            |  |  |                                  |  |  |
| 412800                          | E         | G                            |  |  |                                  |  |  |
| 412900                          | E         | G                            |  |  |                                  |  |  |
| 413000                          | E         | G                            |  |  |                                  |  |  |
| 413100                          | E         | G                            |  |  |                                  |  |  |
| 413120                          | E         | G                            |  |  |                                  |  |  |
| 413200                          | E         | G                            |  |  |                                  |  |  |
| 413300                          | E         | G                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | G                            |  |  |                                  |  |  |
| 413415                          | E         | G                            |  |  |                                  |  |  |
| 413500                          | E         | G                            |  |  |                                  |  |  |
| 413600                          | E         | G                            |  |  |                                  |  |  |
| 413700                          | E         | G                            |  |  |                                  |  |  |
| 413800                          | E         | G                            |  |  |                                  |  |  |
| 413810                          | E         | G                            |  |  |                                  |  |  |
| 413900                          | E         | G                            |  |  |                                  |  |  |
| 414000                          | E         | G                            |  |  |                                  |  |  |
| 414100                          | E         | G                            |  |  |                                  |  |  |
| 414120                          | E         | G                            |  |  |                                  |  |  |
| 414200                          | E         | G                            |  |  |                                  |  |  |
| 414201                          | E         | G                            |  |  |                                  |  |  |
| 414202                          | E         | G                            |  |  |                                  |  |  |
| 414203                          | E         | G                            |  |  |                                  |  |  |
| 414300                          | E         | G                            |  |  |                                  |  |  |
| 414400                          | E         | G                            |  |  |                                  |  |  |
| 414500                          | E         | G                            |  |  |                                  |  |  |
| 414600                          | E         | G                            |  |  |                                  |  |  |
| 414700                          | E         | G                            |  |  |                                  |  |  |
| 414800                          | E         | G                            |  |  |                                  |  |  |
| 414900                          | E         | G                            |  |  |                                  |  |  |
| 414910                          | E         | G                            |  |  |                                  |  |  |
| 415000                          | E         | G                            |  |  |                                  |  |  |
| 415100                          | E         | G                            |  |  |                                  |  |  |
| 415200                          | E         | G                            |  |  |                                  |  |  |
| 415300                          | E         | G                            |  |  |                                  |  |  |
| 415400                          | E         | G                            |  |  |                                  |  |  |
| 415500                          | E         | G                            |  |  |                                  |  |  |
| 415700                          | E         | G                            |  |  |                                  |  |  |
| 415730                          | E         | G                            |  |  |                                  |  |  |
| 415800                          | E         | G                            |  |  |                                  |  |  |
| 415900                          | E         | G                            |  |  |                                  |  |  |
| 415901                          | E         | G                            |  |  |                                  |  |  |
| 416000                          | E         | G                            |  |  |                                  |  |  |
| 416500                          | E         | G                            |  |  |                                  |  |  |
| 416512                          | E         | G                            |  |  |                                  |  |  |
| 416600                          | E         | G                            |  |  |                                  |  |  |
| 416612                          | E         | G                            |  |  |                                  |  |  |
| 416700                          | E         | G                            |  |  |                                  |  |  |
| 416712                          | E         | G                            |  |  |                                  |  |  |
| 416800                          | E         | G                            |  |  |                                  |  |  |
| 417000                          | E         | G                            |  |  |                                  |  |  |
| 417100                          | E         | G                            |  |  |                                  |  |  |
| 417112                          | E         | G                            |  |  |                                  |  |  |
| 417200                          | E         | G                            |  |  |                                  |  |  |
| 417212                          | E         | G                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | G                            |  |  |                                  |  |  |
| 417312                          | E         | G                            |  |  |                                  |  |  |
| 417400                          | E         | G                            |  |  |                                  |  |  |
| 417500                          | E         | G                            |  |  |                                  |  |  |
| 417590                          | E         | G                            |  |  |                                  |  |  |
| 417600                          | E         | G                            |  |  |                                  |  |  |
| 417690                          | E         | G                            |  |  |                                  |  |  |
| 418000                          | E         | G                            |  |  |                                  |  |  |
| 418300                          | E         | G                            |  |  |                                  |  |  |
| 419000                          | E         | G                            |  |  |                                  |  |  |
| 419100                          | E         | G                            |  |  |                                  |  |  |
| 419200                          | E         | G                            |  |  |                                  |  |  |
| 419300                          | E         | G                            |  |  |                                  |  |  |
| 419500                          | E         | G                            |  |  |                                  |  |  |
| 419600                          | E         | G                            |  |  |                                  |  |  |
| 419700                          | E         | G                            |  |  |                                  |  |  |
| 419900                          | E         | G                            |  |  |                                  |  |  |
| 420100                          | E         | G                            |  |  |                                  |  |  |
| 420190                          | E         | G                            |  |  |                                  |  |  |
| 421000                          | E         | G                            |  |  |                                  |  |  |
| 421100                          | E         | G                            |  |  |                                  |  |  |
| 421200                          | E         | G                            |  |  |                                  |  |  |
| 421500                          | E         | G                            |  |  |                                  |  |  |
| 421512                          | E         | G                            |  |  |                                  |  |  |
| 422100                          | E         | G                            |  |  |                                  |  |  |
| 422200                          | E         | G                            |  |  |                                  |  |  |
| 422300                          | E         | G                            |  |  |                                  |  |  |
| 422500                          | E         | G                            |  |  |                                  |  |  |
| 422512                          | E         | G                            |  |  |                                  |  |  |
| 423000                          | E         | G                            |  |  |                                  |  |  |
| 423100                          | E         | G                            |  |  |                                  |  |  |
| 423110                          | E         | G                            |  |  |                                  |  |  |
| 423200                          | E         | G                            |  |  |                                  |  |  |
| 423300                          | E         | G                            |  |  |                                  |  |  |
| 423400                          | E         | G                            |  |  |                                  |  |  |
| 423500                          | E         | G                            |  |  |                                  |  |  |
| 424000                          | E         | G                            |  |  |                                  |  |  |
| 425100                          | E         | G                            |  |  |                                  |  |  |
| 425200                          | E         | G                            |  |  |                                  |  |  |
| 425300                          | E         | G                            |  |  |                                  |  |  |
| 425400                          | E         | G                            |  |  |                                  |  |  |
| 425500                          | E         | G                            |  |  |                                  |  |  |
| 425512                          | E         | G                            |  |  |                                  |  |  |
| 426000                          | E         | G                            |  |  |                                  |  |  |
| 426100                          | E         | G                            |  |  |                                  |  |  |
| 426200                          | E         | G                            |  |  |                                  |  |  |
| 426300                          | E         | G                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | G                            |  |  |                                  |  |  |
| 426500                          | E         | G                            |  |  |                                  |  |  |
| 426600                          | E         | G                            |  |  |                                  |  |  |
| 426700                          | E         | G                            |  |  |                                  |  |  |
| 426800                          | E         | G                            |  |  |                                  |  |  |
| 426900                          | E         | G                            |  |  |                                  |  |  |
| 427000                          | E         | G                            |  |  |                                  |  |  |
| 427100                          | E         | G                            |  |  |                                  |  |  |
| 427300                          | E         | G                            |  |  |                                  |  |  |
| 427500                          | E         | G                            |  |  |                                  |  |  |
| 427600                          | E         | G                            |  |  |                                  |  |  |
| 427700                          | E         | G                            |  |  |                                  |  |  |
| 428300                          | E         | G                            |  |  |                                  |  |  |
| 428500                          | E         | G                            |  |  |                                  |  |  |
| 428600                          | E         | G                            |  |  |                                  |  |  |
| 428700                          | E         | G                            |  |  |                                  |  |  |
| 429000                          | E         | G                            |  |  |                                  |  |  |
| 429500                          | E         | G                            |  |  |                                  |  |  |
| 429590                          | E         | G                            |  |  |                                  |  |  |
| 431000                          | E         | G                            |  |  |                                  |  |  |
| 432000                          | E         | G                            |  |  |                                  |  |  |
| 432100                          | E         | G                            |  |  |                                  |  |  |
| 433000                          | E         | G                            |  |  |                                  |  |  |
| 435000                          | E         | G                            |  |  |                                  |  |  |
| 435100                          | E         | G                            |  |  |                                  |  |  |
| 435190                          | E         | G                            |  |  |                                  |  |  |
| 435400                          | E         | G                            |  |  |                                  |  |  |
| 435500                          | E         | G                            |  |  |                                  |  |  |
| 435600                          | E         | G                            |  |  |                                  |  |  |
| 435700                          | E         | G                            |  |  |                                  |  |  |
| 436000                          | E         | G                            |  |  |                                  |  |  |
| 436001                          | E         | G                            |  |  |                                  |  |  |
| 437000                          | E         | G                            |  |  |                                  |  |  |
| 438200                          | E         | G                            |  |  |                                  |  |  |
| 438300                          | E         | G                            |  |  |                                  |  |  |
| 438400                          | E         | G                            |  |  |                                  |  |  |
| 438500                          | E         | G                            |  |  |                                  |  |  |
| 438600                          | E         | G                            |  |  |                                  |  |  |
| 438700                          | E         | G                            |  |  |                                  |  |  |
| 438800                          | E         | G                            |  |  |                                  |  |  |
| 438900                          | E         | G                            |  |  |                                  |  |  |
| 439000                          | E         | G                            |  |  |                                  |  |  |
| 439100                          | E         | G                            |  |  |                                  |  |  |
| 439190                          | E         | G                            |  |  |                                  |  |  |
| 439200                          | E         | G                            |  |  |                                  |  |  |
| 439300                          | E         | G                            |  |  |                                  |  |  |
| 439400                          | E         | G                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | G                            |  |  |                                  |  |  |
| 439402                          | E         | G                            |  |  |                                  |  |  |
| 439412                          | E         | G                            |  |  |                                  |  |  |
| 439432                          | E         | G                            |  |  |                                  |  |  |
| 439440                          | E         | G                            |  |  |                                  |  |  |
| 439500                          | E         | G                            |  |  |                                  |  |  |
| 439502                          | E         | G                            |  |  |                                  |  |  |
| 439504                          | E         | G                            |  |  |                                  |  |  |
| 439600                          | E         | G                            |  |  |                                  |  |  |
| 439700                          | E         | G                            |  |  |                                  |  |  |
| 439701                          | E         | G                            |  |  |                                  |  |  |
| 439702                          | E         | G                            |  |  |                                  |  |  |
| 439703                          | E         | G                            |  |  |                                  |  |  |
| 439730                          | E         | G                            |  |  |                                  |  |  |
| 439800                          | E         | G                            |  |  |                                  |  |  |
| 439801                          | E         | G                            |  |  |                                  |  |  |
| 439900                          | E         | G                            |  |  |                                  |  |  |
| 442000                          | E         | G                            |  |  |                                  |  |  |
| 443000                          | E         | G                            |  |  |                                  |  |  |
| 445000                          | E         | G                            |  |  |                                  |  |  |
| 449000                          | E         | G                            |  |  |                                  |  |  |
| 451000                          | E         | G                            |  |  |                                  |  |  |
| 459000                          | E         | G                            |  |  |                                  |  |  |
| 461000                          | E         | G                            |  |  |                                  |  |  |
| 462000                          | E         | G                            |  |  |                                  |  |  |
| 462090                          | E         | G                            |  |  |                                  |  |  |
| 462091                          | E         | G                            |  |  |                                  |  |  |
| 463500                          | E         | G                            |  |  |                                  |  |  |
| 465000                          | E         | G                            |  |  |                                  |  |  |
| 469000                          | E         | G                            |  |  |                                  |  |  |
| 470000                          | E         | G                            |  |  |                                  |  |  |
| 472000                          | E         | G                            |  |  |                                  |  |  |
| 479010                          | E         | G                            |  |  |                                  |  |  |
| 480100                          | E         | G                            |  |  |                                  |  |  |
| 480110                          | E         | G                            |  |  |                                  |  |  |
| 480200                          | E         | G                            |  |  |                                  |  |  |
| 483100                          | E         | G                            |  |  |                                  |  |  |
| 483200                          | E         | G                            |  |  |                                  |  |  |
| 487100                          | E         | G                            |  |  |                                  |  |  |
| 487200                          | E         | G                            |  |  |                                  |  |  |
| 488100                          | E         | G                            |  |  |                                  |  |  |
| 488200                          | E         | G                            |  |  |                                  |  |  |
| 490100                          | E         | G                            |  |  |                                  |  |  |
| 490110                          | E         | G                            |  |  |                                  |  |  |
| 490200                          | E         | G                            |  |  |                                  |  |  |
| 490800                          | E         | G                            |  |  |                                  |  |  |
| 493100                          | E         | G                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | G                            |  |  |                                  |  |  |
| 497200                          | E         | G                            |  |  |                                  |  |  |
| 498100                          | E         | G                            |  |  |                                  |  |  |
| 498200                          | E         | G                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | H                            |  |  | 0                                |  |  |
| 403500                          | E         | H                            |  |  |                                  |  |  |
| 404400                          | E         | H                            |  |  |                                  |  |  |
| 404700                          | E         | H                            |  |  |                                  |  |  |
| 404800                          | E         | H                            |  |  |                                  |  |  |
| 405000                          | E         | H                            |  |  |                                  |  |  |
| 406000                          | E         | H                            |  |  |                                  |  |  |
| 407000                          | E         | H                            |  |  |                                  |  |  |
| 408000                          | E         | H                            |  |  |                                  |  |  |
| 408100                          | E         | H                            |  |  |                                  |  |  |
| 408200                          | E         | H                            |  |  |                                  |  |  |
| 408300                          | E         | H                            |  |  |                                  |  |  |
| 411100                          | E         | H                            |  |  |                                  |  |  |
| 411200                          | E         | H                            |  |  |                                  |  |  |
| 411300                          | E         | H                            |  |  |                                  |  |  |
| 411400                          | E         | H                            |  |  |                                  |  |  |
| 411500                          | E         | H                            |  |  |                                  |  |  |
| 411600                          | E         | H                            |  |  |                                  |  |  |
| 411601                          | E         | H                            |  |  |                                  |  |  |
| 411700                          | E         | H                            |  |  |                                  |  |  |
| 411800                          | E         | H                            |  |  |                                  |  |  |
| 411900                          | E         | H                            |  |  |                                  |  |  |
| 411910                          | E         | H                            |  |  |                                  |  |  |
| 411912                          | E         | H                            |  |  |                                  |  |  |
| 411920                          | E         | H                            |  |  |                                  |  |  |
| 411990                          | E         | H                            |  |  |                                  |  |  |
| 411991                          | E         | H                            |  |  |                                  |  |  |
| 411992                          | E         | H                            |  |  |                                  |  |  |
| 411993                          | E         | H                            |  |  |                                  |  |  |
| 411994                          | E         | H                            |  |  |                                  |  |  |
| 412000                          | E         | H                            |  |  |                                  |  |  |
| 412050                          | E         | H                            |  |  |                                  |  |  |
| 412100                          | E         | H                            |  |  |                                  |  |  |
| 412200                          | E         | H                            |  |  |                                  |  |  |
| 412250                          | E         | H                            |  |  |                                  |  |  |
| 412300                          | E         | H                            |  |  |                                  |  |  |
| 412400                          | E         | H                            |  |  |                                  |  |  |
| 412500                          | E         | H                            |  |  |                                  |  |  |
| 412600                          | E         | H                            |  |  |                                  |  |  |
| 412700                          | E         | H                            |  |  |                                  |  |  |
| 412800                          | E         | H                            |  |  |                                  |  |  |
| 412900                          | E         | H                            |  |  |                                  |  |  |
| 413000                          | E         | H                            |  |  |                                  |  |  |
| 413100                          | E         | H                            |  |  |                                  |  |  |
| 413120                          | E         | H                            |  |  |                                  |  |  |
| 413200                          | E         | H                            |  |  |                                  |  |  |
| 413300                          | E         | H                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | H                            |  |  |                                  |  |  |
| 413415                          | E         | H                            |  |  |                                  |  |  |
| 413500                          | E         | H                            |  |  |                                  |  |  |
| 413600                          | E         | H                            |  |  |                                  |  |  |
| 413700                          | E         | H                            |  |  |                                  |  |  |
| 413800                          | E         | H                            |  |  |                                  |  |  |
| 413810                          | E         | H                            |  |  |                                  |  |  |
| 413900                          | E         | H                            |  |  |                                  |  |  |
| 414000                          | E         | H                            |  |  |                                  |  |  |
| 414100                          | E         | H                            |  |  |                                  |  |  |
| 414120                          | E         | H                            |  |  |                                  |  |  |
| 414200                          | E         | H                            |  |  |                                  |  |  |
| 414201                          | E         | H                            |  |  |                                  |  |  |
| 414202                          | E         | H                            |  |  |                                  |  |  |
| 414203                          | E         | H                            |  |  |                                  |  |  |
| 414300                          | E         | H                            |  |  |                                  |  |  |
| 414400                          | E         | H                            |  |  |                                  |  |  |
| 414500                          | E         | H                            |  |  |                                  |  |  |
| 414600                          | E         | H                            |  |  |                                  |  |  |
| 414700                          | E         | H                            |  |  |                                  |  |  |
| 414800                          | E         | H                            |  |  |                                  |  |  |
| 414900                          | E         | H                            |  |  |                                  |  |  |
| 414910                          | E         | H                            |  |  |                                  |  |  |
| 415000                          | E         | H                            |  |  |                                  |  |  |
| 415100                          | E         | H                            |  |  |                                  |  |  |
| 415200                          | E         | H                            |  |  |                                  |  |  |
| 415300                          | E         | H                            |  |  |                                  |  |  |
| 415400                          | E         | H                            |  |  |                                  |  |  |
| 415500                          | E         | H                            |  |  |                                  |  |  |
| 415700                          | E         | H                            |  |  |                                  |  |  |
| 415730                          | E         | H                            |  |  |                                  |  |  |
| 415800                          | E         | H                            |  |  |                                  |  |  |
| 415900                          | E         | H                            |  |  |                                  |  |  |
| 415901                          | E         | H                            |  |  |                                  |  |  |
| 416000                          | E         | H                            |  |  |                                  |  |  |
| 416500                          | E         | H                            |  |  |                                  |  |  |
| 416512                          | E         | H                            |  |  |                                  |  |  |
| 416600                          | E         | H                            |  |  |                                  |  |  |
| 416612                          | E         | H                            |  |  |                                  |  |  |
| 416700                          | E         | H                            |  |  |                                  |  |  |
| 416712                          | E         | H                            |  |  |                                  |  |  |
| 416800                          | E         | H                            |  |  |                                  |  |  |
| 417000                          | E         | H                            |  |  |                                  |  |  |
| 417100                          | E         | H                            |  |  |                                  |  |  |
| 417112                          | E         | H                            |  |  |                                  |  |  |
| 417200                          | E         | H                            |  |  |                                  |  |  |
| 417212                          | E         | H                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | H                            |  |  |                                  |  |  |
| 417312                          | E         | H                            |  |  |                                  |  |  |
| 417400                          | E         | H                            |  |  |                                  |  |  |
| 417500                          | E         | H                            |  |  |                                  |  |  |
| 417590                          | E         | H                            |  |  |                                  |  |  |
| 417600                          | E         | H                            |  |  |                                  |  |  |
| 417690                          | E         | H                            |  |  |                                  |  |  |
| 418000                          | E         | H                            |  |  |                                  |  |  |
| 418300                          | E         | H                            |  |  |                                  |  |  |
| 419000                          | E         | H                            |  |  |                                  |  |  |
| 419100                          | E         | H                            |  |  |                                  |  |  |
| 419200                          | E         | H                            |  |  |                                  |  |  |
| 419300                          | E         | H                            |  |  |                                  |  |  |
| 419500                          | E         | H                            |  |  |                                  |  |  |
| 419600                          | E         | H                            |  |  |                                  |  |  |
| 419700                          | E         | H                            |  |  |                                  |  |  |
| 419900                          | E         | H                            |  |  |                                  |  |  |
| 420100                          | E         | H                            |  |  |                                  |  |  |
| 420190                          | E         | H                            |  |  |                                  |  |  |
| 421000                          | E         | H                            |  |  |                                  |  |  |
| 421100                          | E         | H                            |  |  |                                  |  |  |
| 421200                          | E         | H                            |  |  |                                  |  |  |
| 421500                          | E         | H                            |  |  |                                  |  |  |
| 421512                          | E         | H                            |  |  |                                  |  |  |
| 422100                          | E         | H                            |  |  |                                  |  |  |
| 422200                          | E         | H                            |  |  |                                  |  |  |
| 422300                          | E         | H                            |  |  |                                  |  |  |
| 422500                          | E         | H                            |  |  |                                  |  |  |
| 422512                          | E         | H                            |  |  |                                  |  |  |
| 423000                          | E         | H                            |  |  |                                  |  |  |
| 423100                          | E         | H                            |  |  |                                  |  |  |
| 423110                          | E         | H                            |  |  |                                  |  |  |
| 423200                          | E         | H                            |  |  |                                  |  |  |
| 423300                          | E         | H                            |  |  |                                  |  |  |
| 423400                          | E         | H                            |  |  |                                  |  |  |
| 423500                          | E         | H                            |  |  |                                  |  |  |
| 424000                          | E         | H                            |  |  |                                  |  |  |
| 425100                          | E         | H                            |  |  |                                  |  |  |
| 425200                          | E         | H                            |  |  |                                  |  |  |
| 425300                          | E         | H                            |  |  |                                  |  |  |
| 425400                          | E         | H                            |  |  |                                  |  |  |
| 425500                          | E         | H                            |  |  |                                  |  |  |
| 425512                          | E         | H                            |  |  |                                  |  |  |
| 426000                          | E         | H                            |  |  |                                  |  |  |
| 426100                          | E         | H                            |  |  |                                  |  |  |
| 426200                          | E         | H                            |  |  |                                  |  |  |
| 426300                          | E         | H                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | H                            |  |  |                                  |  |  |
| 426500                          | E         | H                            |  |  |                                  |  |  |
| 426600                          | E         | H                            |  |  |                                  |  |  |
| 426700                          | E         | H                            |  |  |                                  |  |  |
| 426800                          | E         | H                            |  |  |                                  |  |  |
| 426900                          | E         | H                            |  |  |                                  |  |  |
| 427000                          | E         | H                            |  |  |                                  |  |  |
| 427100                          | E         | H                            |  |  |                                  |  |  |
| 427300                          | E         | H                            |  |  |                                  |  |  |
| 427500                          | E         | H                            |  |  |                                  |  |  |
| 427600                          | E         | H                            |  |  |                                  |  |  |
| 427700                          | E         | H                            |  |  |                                  |  |  |
| 428300                          | E         | H                            |  |  |                                  |  |  |
| 428500                          | E         | H                            |  |  |                                  |  |  |
| 428600                          | E         | H                            |  |  |                                  |  |  |
| 428700                          | E         | H                            |  |  |                                  |  |  |
| 429000                          | E         | H                            |  |  |                                  |  |  |
| 429500                          | E         | H                            |  |  |                                  |  |  |
| 429590                          | E         | H                            |  |  |                                  |  |  |
| 431000                          | E         | H                            |  |  |                                  |  |  |
| 432000                          | E         | H                            |  |  |                                  |  |  |
| 432100                          | E         | H                            |  |  |                                  |  |  |
| 433000                          | E         | H                            |  |  |                                  |  |  |
| 435000                          | E         | H                            |  |  |                                  |  |  |
| 435100                          | E         | H                            |  |  |                                  |  |  |
| 435190                          | E         | H                            |  |  |                                  |  |  |
| 435400                          | E         | H                            |  |  |                                  |  |  |
| 435500                          | E         | H                            |  |  |                                  |  |  |
| 435600                          | E         | H                            |  |  |                                  |  |  |
| 435700                          | E         | H                            |  |  |                                  |  |  |
| 436000                          | E         | H                            |  |  |                                  |  |  |
| 436001                          | E         | H                            |  |  |                                  |  |  |
| 437000                          | E         | H                            |  |  |                                  |  |  |
| 438200                          | E         | H                            |  |  |                                  |  |  |
| 438300                          | E         | H                            |  |  |                                  |  |  |
| 438400                          | E         | H                            |  |  |                                  |  |  |
| 438500                          | E         | H                            |  |  |                                  |  |  |
| 438600                          | E         | H                            |  |  |                                  |  |  |
| 438700                          | E         | H                            |  |  |                                  |  |  |
| 438800                          | E         | H                            |  |  |                                  |  |  |
| 438900                          | E         | H                            |  |  |                                  |  |  |
| 439000                          | E         | H                            |  |  |                                  |  |  |
| 439100                          | E         | H                            |  |  |                                  |  |  |
| 439190                          | E         | H                            |  |  |                                  |  |  |
| 439200                          | E         | H                            |  |  |                                  |  |  |
| 439300                          | E         | H                            |  |  |                                  |  |  |
| 439400                          | E         | H                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | H                            |  |  |                                  |  |  |
| 439402                          | E         | H                            |  |  |                                  |  |  |
| 439412                          | E         | H                            |  |  |                                  |  |  |
| 439432                          | E         | H                            |  |  |                                  |  |  |
| 439440                          | E         | H                            |  |  |                                  |  |  |
| 439500                          | E         | H                            |  |  |                                  |  |  |
| 439502                          | E         | H                            |  |  |                                  |  |  |
| 439504                          | E         | H                            |  |  |                                  |  |  |
| 439600                          | E         | H                            |  |  |                                  |  |  |
| 439700                          | E         | H                            |  |  |                                  |  |  |
| 439701                          | E         | H                            |  |  |                                  |  |  |
| 439702                          | E         | H                            |  |  |                                  |  |  |
| 439703                          | E         | H                            |  |  |                                  |  |  |
| 439730                          | E         | H                            |  |  |                                  |  |  |
| 439800                          | E         | H                            |  |  |                                  |  |  |
| 439801                          | E         | H                            |  |  |                                  |  |  |
| 439900                          | E         | H                            |  |  |                                  |  |  |
| 442000                          | E         | H                            |  |  |                                  |  |  |
| 443000                          | E         | H                            |  |  |                                  |  |  |
| 445000                          | E         | H                            |  |  |                                  |  |  |
| 449000                          | E         | H                            |  |  |                                  |  |  |
| 451000                          | E         | H                            |  |  |                                  |  |  |
| 459000                          | E         | H                            |  |  |                                  |  |  |
| 461000                          | E         | H                            |  |  |                                  |  |  |
| 462000                          | E         | H                            |  |  |                                  |  |  |
| 462090                          | E         | H                            |  |  |                                  |  |  |
| 462091                          | E         | H                            |  |  |                                  |  |  |
| 463500                          | E         | H                            |  |  |                                  |  |  |
| 465000                          | E         | H                            |  |  |                                  |  |  |
| 469000                          | E         | H                            |  |  |                                  |  |  |
| 470000                          | E         | H                            |  |  |                                  |  |  |
| 472000                          | E         | H                            |  |  |                                  |  |  |
| 479010                          | E         | H                            |  |  |                                  |  |  |
| 480100                          | E         | H                            |  |  |                                  |  |  |
| 480110                          | E         | H                            |  |  |                                  |  |  |
| 480200                          | E         | H                            |  |  |                                  |  |  |
| 483100                          | E         | H                            |  |  |                                  |  |  |
| 483200                          | E         | H                            |  |  |                                  |  |  |
| 487100                          | E         | H                            |  |  |                                  |  |  |
| 487200                          | E         | H                            |  |  |                                  |  |  |
| 488100                          | E         | H                            |  |  |                                  |  |  |
| 488200                          | E         | H                            |  |  |                                  |  |  |
| 490100                          | E         | H                            |  |  |                                  |  |  |
| 490110                          | E         | H                            |  |  |                                  |  |  |
| 490200                          | E         | H                            |  |  |                                  |  |  |
| 490800                          | E         | H                            |  |  |                                  |  |  |
| 493100                          | E         | H                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | H                            |  |  |                                  |  |  |
| 497200                          | E         | H                            |  |  |                                  |  |  |
| 498100                          | E         | H                            |  |  |                                  |  |  |
| 498200                          | E         | H                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | I                            |  |  | 0                                |  |  |
| 403500                          | E         | I                            |  |  |                                  |  |  |
| 404400                          | E         | I                            |  |  |                                  |  |  |
| 404700                          | E         | I                            |  |  |                                  |  |  |
| 404800                          | E         | I                            |  |  |                                  |  |  |
| 405000                          | E         | I                            |  |  |                                  |  |  |
| 406000                          | E         | I                            |  |  |                                  |  |  |
| 407000                          | E         | I                            |  |  |                                  |  |  |
| 408000                          | E         | I                            |  |  |                                  |  |  |
| 408100                          | E         | I                            |  |  |                                  |  |  |
| 408200                          | E         | I                            |  |  |                                  |  |  |
| 408300                          | E         | I                            |  |  |                                  |  |  |
| 411100                          | E         | I                            |  |  |                                  |  |  |
| 411200                          | E         | I                            |  |  |                                  |  |  |
| 411300                          | E         | I                            |  |  |                                  |  |  |
| 411400                          | E         | I                            |  |  |                                  |  |  |
| 411500                          | E         | I                            |  |  |                                  |  |  |
| 411600                          | E         | I                            |  |  |                                  |  |  |
| 411601                          | E         | I                            |  |  |                                  |  |  |
| 411700                          | E         | I                            |  |  |                                  |  |  |
| 411800                          | E         | I                            |  |  |                                  |  |  |
| 411900                          | E         | I                            |  |  |                                  |  |  |
| 411910                          | E         | I                            |  |  |                                  |  |  |
| 411912                          | E         | I                            |  |  |                                  |  |  |
| 411920                          | E         | I                            |  |  |                                  |  |  |
| 411990                          | E         | I                            |  |  |                                  |  |  |
| 411991                          | E         | I                            |  |  |                                  |  |  |
| 411992                          | E         | I                            |  |  |                                  |  |  |
| 411993                          | E         | I                            |  |  |                                  |  |  |
| 411994                          | E         | I                            |  |  |                                  |  |  |
| 412000                          | E         | I                            |  |  |                                  |  |  |
| 412050                          | E         | I                            |  |  |                                  |  |  |
| 412100                          | E         | I                            |  |  |                                  |  |  |
| 412200                          | E         | I                            |  |  |                                  |  |  |
| 412250                          | E         | I                            |  |  |                                  |  |  |
| 412300                          | E         | I                            |  |  |                                  |  |  |
| 412400                          | E         | I                            |  |  |                                  |  |  |
| 412500                          | E         | I                            |  |  |                                  |  |  |
| 412600                          | E         | I                            |  |  |                                  |  |  |
| 412700                          | E         | I                            |  |  |                                  |  |  |
| 412800                          | E         | I                            |  |  |                                  |  |  |
| 412900                          | E         | I                            |  |  |                                  |  |  |
| 413000                          | E         | I                            |  |  |                                  |  |  |
| 413100                          | E         | I                            |  |  |                                  |  |  |
| 413120                          | E         | I                            |  |  |                                  |  |  |
| 413200                          | E         | I                            |  |  |                                  |  |  |
| 413300                          | E         | I                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | I                            |  |  |                                  |  |  |
| 413415                          | E         | I                            |  |  |                                  |  |  |
| 413500                          | E         | I                            |  |  |                                  |  |  |
| 413600                          | E         | I                            |  |  |                                  |  |  |
| 413700                          | E         | I                            |  |  |                                  |  |  |
| 413800                          | E         | I                            |  |  |                                  |  |  |
| 413810                          | E         | I                            |  |  |                                  |  |  |
| 413900                          | E         | I                            |  |  |                                  |  |  |
| 414000                          | E         | I                            |  |  |                                  |  |  |
| 414100                          | E         | I                            |  |  |                                  |  |  |
| 414120                          | E         | I                            |  |  |                                  |  |  |
| 414200                          | E         | I                            |  |  |                                  |  |  |
| 414201                          | E         | I                            |  |  |                                  |  |  |
| 414202                          | E         | I                            |  |  |                                  |  |  |
| 414203                          | E         | I                            |  |  |                                  |  |  |
| 414300                          | E         | I                            |  |  |                                  |  |  |
| 414400                          | E         | I                            |  |  |                                  |  |  |
| 414500                          | E         | I                            |  |  |                                  |  |  |
| 414600                          | E         | I                            |  |  |                                  |  |  |
| 414700                          | E         | I                            |  |  |                                  |  |  |
| 414800                          | E         | I                            |  |  |                                  |  |  |
| 414900                          | E         | I                            |  |  |                                  |  |  |
| 414910                          | E         | I                            |  |  |                                  |  |  |
| 415000                          | E         | I                            |  |  |                                  |  |  |
| 415100                          | E         | I                            |  |  |                                  |  |  |
| 415200                          | E         | I                            |  |  |                                  |  |  |
| 415300                          | E         | I                            |  |  |                                  |  |  |
| 415400                          | E         | I                            |  |  |                                  |  |  |
| 415500                          | E         | I                            |  |  |                                  |  |  |
| 415700                          | E         | I                            |  |  |                                  |  |  |
| 415730                          | E         | I                            |  |  |                                  |  |  |
| 415800                          | E         | I                            |  |  |                                  |  |  |
| 415900                          | E         | I                            |  |  |                                  |  |  |
| 415901                          | E         | I                            |  |  |                                  |  |  |
| 416000                          | E         | I                            |  |  |                                  |  |  |
| 416500                          | E         | I                            |  |  |                                  |  |  |
| 416512                          | E         | I                            |  |  |                                  |  |  |
| 416600                          | E         | I                            |  |  |                                  |  |  |
| 416612                          | E         | I                            |  |  |                                  |  |  |
| 416700                          | E         | I                            |  |  |                                  |  |  |
| 416712                          | E         | I                            |  |  |                                  |  |  |
| 416800                          | E         | I                            |  |  |                                  |  |  |
| 417000                          | E         | I                            |  |  |                                  |  |  |
| 417100                          | E         | I                            |  |  |                                  |  |  |
| 417112                          | E         | I                            |  |  |                                  |  |  |
| 417200                          | E         | I                            |  |  |                                  |  |  |
| 417212                          | E         | I                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 103

**Rule Name:** Disaster Emergency Fund Code "I" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | I                            |  |  |                                  |  |  |
| 417312                          | E         | I                            |  |  |                                  |  |  |
| 417400                          | E         | I                            |  |  |                                  |  |  |
| 417500                          | E         | I                            |  |  |                                  |  |  |
| 417590                          | E         | I                            |  |  |                                  |  |  |
| 417600                          | E         | I                            |  |  |                                  |  |  |
| 417690                          | E         | I                            |  |  |                                  |  |  |
| 418000                          | E         | I                            |  |  |                                  |  |  |
| 418300                          | E         | I                            |  |  |                                  |  |  |
| 419000                          | E         | I                            |  |  |                                  |  |  |
| 419100                          | E         | I                            |  |  |                                  |  |  |
| 419200                          | E         | I                            |  |  |                                  |  |  |
| 419300                          | E         | I                            |  |  |                                  |  |  |
| 419500                          | E         | I                            |  |  |                                  |  |  |
| 419600                          | E         | I                            |  |  |                                  |  |  |
| 419700                          | E         | I                            |  |  |                                  |  |  |
| 419900                          | E         | I                            |  |  |                                  |  |  |
| 420100                          | E         | I                            |  |  |                                  |  |  |
| 420190                          | E         | I                            |  |  |                                  |  |  |
| 421000                          | E         | I                            |  |  |                                  |  |  |
| 421100                          | E         | I                            |  |  |                                  |  |  |
| 421200                          | E         | I                            |  |  |                                  |  |  |
| 421500                          | E         | I                            |  |  |                                  |  |  |
| 421512                          | E         | I                            |  |  |                                  |  |  |
| 422100                          | E         | I                            |  |  |                                  |  |  |
| 422200                          | E         | I                            |  |  |                                  |  |  |
| 422300                          | E         | I                            |  |  |                                  |  |  |
| 422500                          | E         | I                            |  |  |                                  |  |  |
| 422512                          | E         | I                            |  |  |                                  |  |  |
| 423000                          | E         | I                            |  |  |                                  |  |  |
| 423100                          | E         | I                            |  |  |                                  |  |  |
| 423110                          | E         | I                            |  |  |                                  |  |  |
| 423200                          | E         | I                            |  |  |                                  |  |  |
| 423300                          | E         | I                            |  |  |                                  |  |  |
| 423400                          | E         | I                            |  |  |                                  |  |  |
| 423500                          | E         | I                            |  |  |                                  |  |  |
| 424000                          | E         | I                            |  |  |                                  |  |  |
| 425100                          | E         | I                            |  |  |                                  |  |  |
| 425200                          | E         | I                            |  |  |                                  |  |  |
| 425300                          | E         | I                            |  |  |                                  |  |  |
| 425400                          | E         | I                            |  |  |                                  |  |  |
| 425500                          | E         | I                            |  |  |                                  |  |  |
| 425512                          | E         | I                            |  |  |                                  |  |  |
| 426000                          | E         | I                            |  |  |                                  |  |  |
| 426100                          | E         | I                            |  |  |                                  |  |  |
| 426200                          | E         | I                            |  |  |                                  |  |  |
| 426300                          | E         | I                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | I                            |  |  |                                  |  |  |
| 426500                          | E         | I                            |  |  |                                  |  |  |
| 426600                          | E         | I                            |  |  |                                  |  |  |
| 426700                          | E         | I                            |  |  |                                  |  |  |
| 426800                          | E         | I                            |  |  |                                  |  |  |
| 426900                          | E         | I                            |  |  |                                  |  |  |
| 427000                          | E         | I                            |  |  |                                  |  |  |
| 427100                          | E         | I                            |  |  |                                  |  |  |
| 427300                          | E         | I                            |  |  |                                  |  |  |
| 427500                          | E         | I                            |  |  |                                  |  |  |
| 427600                          | E         | I                            |  |  |                                  |  |  |
| 427700                          | E         | I                            |  |  |                                  |  |  |
| 428300                          | E         | I                            |  |  |                                  |  |  |
| 428500                          | E         | I                            |  |  |                                  |  |  |
| 428600                          | E         | I                            |  |  |                                  |  |  |
| 428700                          | E         | I                            |  |  |                                  |  |  |
| 429000                          | E         | I                            |  |  |                                  |  |  |
| 429500                          | E         | I                            |  |  |                                  |  |  |
| 429590                          | E         | I                            |  |  |                                  |  |  |
| 431000                          | E         | I                            |  |  |                                  |  |  |
| 432000                          | E         | I                            |  |  |                                  |  |  |
| 432100                          | E         | I                            |  |  |                                  |  |  |
| 433000                          | E         | I                            |  |  |                                  |  |  |
| 435000                          | E         | I                            |  |  |                                  |  |  |
| 435100                          | E         | I                            |  |  |                                  |  |  |
| 435190                          | E         | I                            |  |  |                                  |  |  |
| 435400                          | E         | I                            |  |  |                                  |  |  |
| 435500                          | E         | I                            |  |  |                                  |  |  |
| 435600                          | E         | I                            |  |  |                                  |  |  |
| 435700                          | E         | I                            |  |  |                                  |  |  |
| 436000                          | E         | I                            |  |  |                                  |  |  |
| 436001                          | E         | I                            |  |  |                                  |  |  |
| 437000                          | E         | I                            |  |  |                                  |  |  |
| 438200                          | E         | I                            |  |  |                                  |  |  |
| 438300                          | E         | I                            |  |  |                                  |  |  |
| 438400                          | E         | I                            |  |  |                                  |  |  |
| 438500                          | E         | I                            |  |  |                                  |  |  |
| 438600                          | E         | I                            |  |  |                                  |  |  |
| 438700                          | E         | I                            |  |  |                                  |  |  |
| 438800                          | E         | I                            |  |  |                                  |  |  |
| 438900                          | E         | I                            |  |  |                                  |  |  |
| 439000                          | E         | I                            |  |  |                                  |  |  |
| 439100                          | E         | I                            |  |  |                                  |  |  |
| 439190                          | E         | I                            |  |  |                                  |  |  |
| 439200                          | E         | I                            |  |  |                                  |  |  |
| 439300                          | E         | I                            |  |  |                                  |  |  |
| 439400                          | E         | I                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | I                            |  |  |                                  |  |  |
| 439402                          | E         | I                            |  |  |                                  |  |  |
| 439412                          | E         | I                            |  |  |                                  |  |  |
| 439432                          | E         | I                            |  |  |                                  |  |  |
| 439440                          | E         | I                            |  |  |                                  |  |  |
| 439500                          | E         | I                            |  |  |                                  |  |  |
| 439502                          | E         | I                            |  |  |                                  |  |  |
| 439504                          | E         | I                            |  |  |                                  |  |  |
| 439600                          | E         | I                            |  |  |                                  |  |  |
| 439700                          | E         | I                            |  |  |                                  |  |  |
| 439701                          | E         | I                            |  |  |                                  |  |  |
| 439702                          | E         | I                            |  |  |                                  |  |  |
| 439703                          | E         | I                            |  |  |                                  |  |  |
| 439730                          | E         | I                            |  |  |                                  |  |  |
| 439800                          | E         | I                            |  |  |                                  |  |  |
| 439801                          | E         | I                            |  |  |                                  |  |  |
| 439900                          | E         | I                            |  |  |                                  |  |  |
| 442000                          | E         | I                            |  |  |                                  |  |  |
| 443000                          | E         | I                            |  |  |                                  |  |  |
| 445000                          | E         | I                            |  |  |                                  |  |  |
| 449000                          | E         | I                            |  |  |                                  |  |  |
| 451000                          | E         | I                            |  |  |                                  |  |  |
| 459000                          | E         | I                            |  |  |                                  |  |  |
| 461000                          | E         | I                            |  |  |                                  |  |  |
| 462000                          | E         | I                            |  |  |                                  |  |  |
| 462090                          | E         | I                            |  |  |                                  |  |  |
| 462091                          | E         | I                            |  |  |                                  |  |  |
| 463500                          | E         | I                            |  |  |                                  |  |  |
| 465000                          | E         | I                            |  |  |                                  |  |  |
| 469000                          | E         | I                            |  |  |                                  |  |  |
| 470000                          | E         | I                            |  |  |                                  |  |  |
| 472000                          | E         | I                            |  |  |                                  |  |  |
| 479010                          | E         | I                            |  |  |                                  |  |  |
| 480100                          | E         | I                            |  |  |                                  |  |  |
| 480110                          | E         | I                            |  |  |                                  |  |  |
| 480200                          | E         | I                            |  |  |                                  |  |  |
| 483100                          | E         | I                            |  |  |                                  |  |  |
| 483200                          | E         | I                            |  |  |                                  |  |  |
| 487100                          | E         | I                            |  |  |                                  |  |  |
| 487200                          | E         | I                            |  |  |                                  |  |  |
| 488100                          | E         | I                            |  |  |                                  |  |  |
| 488200                          | E         | I                            |  |  |                                  |  |  |
| 490100                          | E         | I                            |  |  |                                  |  |  |
| 490110                          | E         | I                            |  |  |                                  |  |  |
| 490200                          | E         | I                            |  |  |                                  |  |  |
| 490800                          | E         | I                            |  |  |                                  |  |  |
| 493100                          | E         | I                            |  |  |                                  |  |  |

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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | I                            |  |  |                                  |  |  |
| 497200                          | E         | I                            |  |  |                                  |  |  |
| 498100                          | E         | I                            |  |  |                                  |  |  |
| 498200                          | E         | I                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | J                            |  |  | 0                                |  |  |
| 403500                          | E         | J                            |  |  |                                  |  |  |
| 404400                          | E         | J                            |  |  |                                  |  |  |
| 404700                          | E         | J                            |  |  |                                  |  |  |
| 404800                          | E         | J                            |  |  |                                  |  |  |
| 405000                          | E         | J                            |  |  |                                  |  |  |
| 406000                          | E         | J                            |  |  |                                  |  |  |
| 407000                          | E         | J                            |  |  |                                  |  |  |
| 408000                          | E         | J                            |  |  |                                  |  |  |
| 408100                          | E         | J                            |  |  |                                  |  |  |
| 408200                          | E         | J                            |  |  |                                  |  |  |
| 408300                          | E         | J                            |  |  |                                  |  |  |
| 411100                          | E         | J                            |  |  |                                  |  |  |
| 411200                          | E         | J                            |  |  |                                  |  |  |
| 411300                          | E         | J                            |  |  |                                  |  |  |
| 411400                          | E         | J                            |  |  |                                  |  |  |
| 411500                          | E         | J                            |  |  |                                  |  |  |
| 411600                          | E         | J                            |  |  |                                  |  |  |
| 411601                          | E         | J                            |  |  |                                  |  |  |
| 411700                          | E         | J                            |  |  |                                  |  |  |
| 411800                          | E         | J                            |  |  |                                  |  |  |
| 411900                          | E         | J                            |  |  |                                  |  |  |
| 411910                          | E         | J                            |  |  |                                  |  |  |
| 411912                          | E         | J                            |  |  |                                  |  |  |
| 411920                          | E         | J                            |  |  |                                  |  |  |
| 411990                          | E         | J                            |  |  |                                  |  |  |
| 411991                          | E         | J                            |  |  |                                  |  |  |
| 411992                          | E         | J                            |  |  |                                  |  |  |
| 411993                          | E         | J                            |  |  |                                  |  |  |
| 411994                          | E         | J                            |  |  |                                  |  |  |
| 412000                          | E         | J                            |  |  |                                  |  |  |
| 412050                          | E         | J                            |  |  |                                  |  |  |
| 412100                          | E         | J                            |  |  |                                  |  |  |
| 412200                          | E         | J                            |  |  |                                  |  |  |
| 412250                          | E         | J                            |  |  |                                  |  |  |
| 412300                          | E         | J                            |  |  |                                  |  |  |
| 412400                          | E         | J                            |  |  |                                  |  |  |
| 412500                          | E         | J                            |  |  |                                  |  |  |
| 412600                          | E         | J                            |  |  |                                  |  |  |
| 412700                          | E         | J                            |  |  |                                  |  |  |
| 412800                          | E         | J                            |  |  |                                  |  |  |
| 412900                          | E         | J                            |  |  |                                  |  |  |
| 413000                          | E         | J                            |  |  |                                  |  |  |
| 413100                          | E         | J                            |  |  |                                  |  |  |
| 413120                          | E         | J                            |  |  |                                  |  |  |
| 413200                          | E         | J                            |  |  |                                  |  |  |
| 413300                          | E         | J                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | J                            |  |  |                                  |  |  |
| 413415                          | E         | J                            |  |  |                                  |  |  |
| 413500                          | E         | J                            |  |  |                                  |  |  |
| 413600                          | E         | J                            |  |  |                                  |  |  |
| 413700                          | E         | J                            |  |  |                                  |  |  |
| 413800                          | E         | J                            |  |  |                                  |  |  |
| 413810                          | E         | J                            |  |  |                                  |  |  |
| 413900                          | E         | J                            |  |  |                                  |  |  |
| 414000                          | E         | J                            |  |  |                                  |  |  |
| 414100                          | E         | J                            |  |  |                                  |  |  |
| 414120                          | E         | J                            |  |  |                                  |  |  |
| 414200                          | E         | J                            |  |  |                                  |  |  |
| 414201                          | E         | J                            |  |  |                                  |  |  |
| 414202                          | E         | J                            |  |  |                                  |  |  |
| 414203                          | E         | J                            |  |  |                                  |  |  |
| 414300                          | E         | J                            |  |  |                                  |  |  |
| 414400                          | E         | J                            |  |  |                                  |  |  |
| 414500                          | E         | J                            |  |  |                                  |  |  |
| 414600                          | E         | J                            |  |  |                                  |  |  |
| 414700                          | E         | J                            |  |  |                                  |  |  |
| 414800                          | E         | J                            |  |  |                                  |  |  |
| 414900                          | E         | J                            |  |  |                                  |  |  |
| 414910                          | E         | J                            |  |  |                                  |  |  |
| 415000                          | E         | J                            |  |  |                                  |  |  |
| 415100                          | E         | J                            |  |  |                                  |  |  |
| 415200                          | E         | J                            |  |  |                                  |  |  |
| 415300                          | E         | J                            |  |  |                                  |  |  |
| 415400                          | E         | J                            |  |  |                                  |  |  |
| 415500                          | E         | J                            |  |  |                                  |  |  |
| 415700                          | E         | J                            |  |  |                                  |  |  |
| 415730                          | E         | J                            |  |  |                                  |  |  |
| 415800                          | E         | J                            |  |  |                                  |  |  |
| 415900                          | E         | J                            |  |  |                                  |  |  |
| 415901                          | E         | J                            |  |  |                                  |  |  |
| 416000                          | E         | J                            |  |  |                                  |  |  |
| 416500                          | E         | J                            |  |  |                                  |  |  |
| 416512                          | E         | J                            |  |  |                                  |  |  |
| 416600                          | E         | J                            |  |  |                                  |  |  |
| 416612                          | E         | J                            |  |  |                                  |  |  |
| 416700                          | E         | J                            |  |  |                                  |  |  |
| 416712                          | E         | J                            |  |  |                                  |  |  |
| 416800                          | E         | J                            |  |  |                                  |  |  |
| 417000                          | E         | J                            |  |  |                                  |  |  |
| 417100                          | E         | J                            |  |  |                                  |  |  |
| 417112                          | E         | J                            |  |  |                                  |  |  |
| 417200                          | E         | J                            |  |  |                                  |  |  |
| 417212                          | E         | J                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | J                            |  |  |                                  |  |  |
| 417312                          | E         | J                            |  |  |                                  |  |  |
| 417400                          | E         | J                            |  |  |                                  |  |  |
| 417500                          | E         | J                            |  |  |                                  |  |  |
| 417590                          | E         | J                            |  |  |                                  |  |  |
| 417600                          | E         | J                            |  |  |                                  |  |  |
| 417690                          | E         | J                            |  |  |                                  |  |  |
| 418000                          | E         | J                            |  |  |                                  |  |  |
| 418300                          | E         | J                            |  |  |                                  |  |  |
| 419000                          | E         | J                            |  |  |                                  |  |  |
| 419100                          | E         | J                            |  |  |                                  |  |  |
| 419200                          | E         | J                            |  |  |                                  |  |  |
| 419300                          | E         | J                            |  |  |                                  |  |  |
| 419500                          | E         | J                            |  |  |                                  |  |  |
| 419600                          | E         | J                            |  |  |                                  |  |  |
| 419700                          | E         | J                            |  |  |                                  |  |  |
| 419900                          | E         | J                            |  |  |                                  |  |  |
| 420100                          | E         | J                            |  |  |                                  |  |  |
| 420190                          | E         | J                            |  |  |                                  |  |  |
| 421000                          | E         | J                            |  |  |                                  |  |  |
| 421100                          | E         | J                            |  |  |                                  |  |  |
| 421200                          | E         | J                            |  |  |                                  |  |  |
| 421500                          | E         | J                            |  |  |                                  |  |  |
| 421512                          | E         | J                            |  |  |                                  |  |  |
| 422100                          | E         | J                            |  |  |                                  |  |  |
| 422200                          | E         | J                            |  |  |                                  |  |  |
| 422300                          | E         | J                            |  |  |                                  |  |  |
| 422500                          | E         | J                            |  |  |                                  |  |  |
| 422512                          | E         | J                            |  |  |                                  |  |  |
| 423000                          | E         | J                            |  |  |                                  |  |  |
| 423100                          | E         | J                            |  |  |                                  |  |  |
| 423110                          | E         | J                            |  |  |                                  |  |  |
| 423200                          | E         | J                            |  |  |                                  |  |  |
| 423300                          | E         | J                            |  |  |                                  |  |  |
| 423400                          | E         | J                            |  |  |                                  |  |  |
| 423500                          | E         | J                            |  |  |                                  |  |  |
| 424000                          | E         | J                            |  |  |                                  |  |  |
| 425100                          | E         | J                            |  |  |                                  |  |  |
| 425200                          | E         | J                            |  |  |                                  |  |  |
| 425300                          | E         | J                            |  |  |                                  |  |  |
| 425400                          | E         | J                            |  |  |                                  |  |  |
| 425500                          | E         | J                            |  |  |                                  |  |  |
| 425512                          | E         | J                            |  |  |                                  |  |  |
| 426000                          | E         | J                            |  |  |                                  |  |  |
| 426100                          | E         | J                            |  |  |                                  |  |  |
| 426200                          | E         | J                            |  |  |                                  |  |  |
| 426300                          | E         | J                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | J                            |  |  |                                  |  |  |
| 426500                          | E         | J                            |  |  |                                  |  |  |
| 426600                          | E         | J                            |  |  |                                  |  |  |
| 426700                          | E         | J                            |  |  |                                  |  |  |
| 426800                          | E         | J                            |  |  |                                  |  |  |
| 426900                          | E         | J                            |  |  |                                  |  |  |
| 427000                          | E         | J                            |  |  |                                  |  |  |
| 427100                          | E         | J                            |  |  |                                  |  |  |
| 427300                          | E         | J                            |  |  |                                  |  |  |
| 427500                          | E         | J                            |  |  |                                  |  |  |
| 427600                          | E         | J                            |  |  |                                  |  |  |
| 427700                          | E         | J                            |  |  |                                  |  |  |
| 428300                          | E         | J                            |  |  |                                  |  |  |
| 428500                          | E         | J                            |  |  |                                  |  |  |
| 428600                          | E         | J                            |  |  |                                  |  |  |
| 428700                          | E         | J                            |  |  |                                  |  |  |
| 429000                          | E         | J                            |  |  |                                  |  |  |
| 429500                          | E         | J                            |  |  |                                  |  |  |
| 429590                          | E         | J                            |  |  |                                  |  |  |
| 431000                          | E         | J                            |  |  |                                  |  |  |
| 432000                          | E         | J                            |  |  |                                  |  |  |
| 432100                          | E         | J                            |  |  |                                  |  |  |
| 433000                          | E         | J                            |  |  |                                  |  |  |
| 435000                          | E         | J                            |  |  |                                  |  |  |
| 435100                          | E         | J                            |  |  |                                  |  |  |
| 435190                          | E         | J                            |  |  |                                  |  |  |
| 435400                          | E         | J                            |  |  |                                  |  |  |
| 435500                          | E         | J                            |  |  |                                  |  |  |
| 435600                          | E         | J                            |  |  |                                  |  |  |
| 435700                          | E         | J                            |  |  |                                  |  |  |
| 436000                          | E         | J                            |  |  |                                  |  |  |
| 436001                          | E         | J                            |  |  |                                  |  |  |
| 437000                          | E         | J                            |  |  |                                  |  |  |
| 438200                          | E         | J                            |  |  |                                  |  |  |
| 438300                          | E         | J                            |  |  |                                  |  |  |
| 438400                          | E         | J                            |  |  |                                  |  |  |
| 438500                          | E         | J                            |  |  |                                  |  |  |
| 438600                          | E         | J                            |  |  |                                  |  |  |
| 438700                          | E         | J                            |  |  |                                  |  |  |
| 438800                          | E         | J                            |  |  |                                  |  |  |
| 438900                          | E         | J                            |  |  |                                  |  |  |
| 439000                          | E         | J                            |  |  |                                  |  |  |
| 439100                          | E         | J                            |  |  |                                  |  |  |
| 439190                          | E         | J                            |  |  |                                  |  |  |
| 439200                          | E         | J                            |  |  |                                  |  |  |
| 439300                          | E         | J                            |  |  |                                  |  |  |
| 439400                          | E         | J                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | J                            |  |  |                                  |  |  |
| 439402                          | E         | J                            |  |  |                                  |  |  |
| 439412                          | E         | J                            |  |  |                                  |  |  |
| 439432                          | E         | J                            |  |  |                                  |  |  |
| 439440                          | E         | J                            |  |  |                                  |  |  |
| 439500                          | E         | J                            |  |  |                                  |  |  |
| 439502                          | E         | J                            |  |  |                                  |  |  |
| 439504                          | E         | J                            |  |  |                                  |  |  |
| 439600                          | E         | J                            |  |  |                                  |  |  |
| 439700                          | E         | J                            |  |  |                                  |  |  |
| 439701                          | E         | J                            |  |  |                                  |  |  |
| 439702                          | E         | J                            |  |  |                                  |  |  |
| 439703                          | E         | J                            |  |  |                                  |  |  |
| 439730                          | E         | J                            |  |  |                                  |  |  |
| 439800                          | E         | J                            |  |  |                                  |  |  |
| 439801                          | E         | J                            |  |  |                                  |  |  |
| 439900                          | E         | J                            |  |  |                                  |  |  |
| 442000                          | E         | J                            |  |  |                                  |  |  |
| 443000                          | E         | J                            |  |  |                                  |  |  |
| 445000                          | E         | J                            |  |  |                                  |  |  |
| 449000                          | E         | J                            |  |  |                                  |  |  |
| 451000                          | E         | J                            |  |  |                                  |  |  |
| 459000                          | E         | J                            |  |  |                                  |  |  |
| 461000                          | E         | J                            |  |  |                                  |  |  |
| 462000                          | E         | J                            |  |  |                                  |  |  |
| 462090                          | E         | J                            |  |  |                                  |  |  |
| 462091                          | E         | J                            |  |  |                                  |  |  |
| 463500                          | E         | J                            |  |  |                                  |  |  |
| 465000                          | E         | J                            |  |  |                                  |  |  |
| 469000                          | E         | J                            |  |  |                                  |  |  |
| 470000                          | E         | J                            |  |  |                                  |  |  |
| 472000                          | E         | J                            |  |  |                                  |  |  |
| 479010                          | E         | J                            |  |  |                                  |  |  |
| 480100                          | E         | J                            |  |  |                                  |  |  |
| 480110                          | E         | J                            |  |  |                                  |  |  |
| 480200                          | E         | J                            |  |  |                                  |  |  |
| 483100                          | E         | J                            |  |  |                                  |  |  |
| 483200                          | E         | J                            |  |  |                                  |  |  |
| 487100                          | E         | J                            |  |  |                                  |  |  |
| 487200                          | E         | J                            |  |  |                                  |  |  |
| 488100                          | E         | J                            |  |  |                                  |  |  |
| 488200                          | E         | J                            |  |  |                                  |  |  |
| 490100                          | E         | J                            |  |  |                                  |  |  |
| 490110                          | E         | J                            |  |  |                                  |  |  |
| 490200                          | E         | J                            |  |  |                                  |  |  |
| 490800                          | E         | J                            |  |  |                                  |  |  |
| 493100                          | E         | J                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | J                            |  |  |                                  |  |  |
| 497200                          | E         | J                            |  |  |                                  |  |  |
| 498100                          | E         | J                            |  |  |                                  |  |  |
| 498200                          | E         | J                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | K                            |  |  | 0                                |  |  |
| 403500                          | E         | K                            |  |  |                                  |  |  |
| 404400                          | E         | K                            |  |  |                                  |  |  |
| 404700                          | E         | K                            |  |  |                                  |  |  |
| 404800                          | E         | K                            |  |  |                                  |  |  |
| 405000                          | E         | K                            |  |  |                                  |  |  |
| 406000                          | E         | K                            |  |  |                                  |  |  |
| 407000                          | E         | K                            |  |  |                                  |  |  |
| 408000                          | E         | K                            |  |  |                                  |  |  |
| 408100                          | E         | K                            |  |  |                                  |  |  |
| 408200                          | E         | K                            |  |  |                                  |  |  |
| 408300                          | E         | K                            |  |  |                                  |  |  |
| 411100                          | E         | K                            |  |  |                                  |  |  |
| 411200                          | E         | K                            |  |  |                                  |  |  |
| 411300                          | E         | K                            |  |  |                                  |  |  |
| 411400                          | E         | K                            |  |  |                                  |  |  |
| 411500                          | E         | K                            |  |  |                                  |  |  |
| 411600                          | E         | K                            |  |  |                                  |  |  |
| 411601                          | E         | K                            |  |  |                                  |  |  |
| 411700                          | E         | K                            |  |  |                                  |  |  |
| 411800                          | E         | K                            |  |  |                                  |  |  |
| 411900                          | E         | K                            |  |  |                                  |  |  |
| 411910                          | E         | K                            |  |  |                                  |  |  |
| 411912                          | E         | K                            |  |  |                                  |  |  |
| 411920                          | E         | K                            |  |  |                                  |  |  |
| 411990                          | E         | K                            |  |  |                                  |  |  |
| 411991                          | E         | K                            |  |  |                                  |  |  |
| 411992                          | E         | K                            |  |  |                                  |  |  |
| 411993                          | E         | K                            |  |  |                                  |  |  |
| 411994                          | E         | K                            |  |  |                                  |  |  |
| 412000                          | E         | K                            |  |  |                                  |  |  |
| 412050                          | E         | K                            |  |  |                                  |  |  |
| 412100                          | E         | K                            |  |  |                                  |  |  |
| 412200                          | E         | K                            |  |  |                                  |  |  |
| 412250                          | E         | K                            |  |  |                                  |  |  |
| 412300                          | E         | K                            |  |  |                                  |  |  |
| 412400                          | E         | K                            |  |  |                                  |  |  |
| 412500                          | E         | K                            |  |  |                                  |  |  |
| 412600                          | E         | K                            |  |  |                                  |  |  |
| 412700                          | E         | K                            |  |  |                                  |  |  |
| 412800                          | E         | K                            |  |  |                                  |  |  |
| 412900                          | E         | K                            |  |  |                                  |  |  |
| 413000                          | E         | K                            |  |  |                                  |  |  |
| 413100                          | E         | K                            |  |  |                                  |  |  |
| 413120                          | E         | K                            |  |  |                                  |  |  |
| 413200                          | E         | K                            |  |  |                                  |  |  |
| 413300                          | E         | K                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | K                            |  |  |                                  |  |  |
| 413415                          | E         | K                            |  |  |                                  |  |  |
| 413500                          | E         | K                            |  |  |                                  |  |  |
| 413600                          | E         | K                            |  |  |                                  |  |  |
| 413700                          | E         | K                            |  |  |                                  |  |  |
| 413800                          | E         | K                            |  |  |                                  |  |  |
| 413810                          | E         | K                            |  |  |                                  |  |  |
| 413900                          | E         | K                            |  |  |                                  |  |  |
| 414000                          | E         | K                            |  |  |                                  |  |  |
| 414100                          | E         | K                            |  |  |                                  |  |  |
| 414120                          | E         | K                            |  |  |                                  |  |  |
| 414200                          | E         | K                            |  |  |                                  |  |  |
| 414201                          | E         | K                            |  |  |                                  |  |  |
| 414202                          | E         | K                            |  |  |                                  |  |  |
| 414203                          | E         | K                            |  |  |                                  |  |  |
| 414300                          | E         | K                            |  |  |                                  |  |  |
| 414400                          | E         | K                            |  |  |                                  |  |  |
| 414500                          | E         | K                            |  |  |                                  |  |  |
| 414600                          | E         | K                            |  |  |                                  |  |  |
| 414700                          | E         | K                            |  |  |                                  |  |  |
| 414800                          | E         | K                            |  |  |                                  |  |  |
| 414900                          | E         | K                            |  |  |                                  |  |  |
| 414910                          | E         | K                            |  |  |                                  |  |  |
| 415000                          | E         | K                            |  |  |                                  |  |  |
| 415100                          | E         | K                            |  |  |                                  |  |  |
| 415200                          | E         | K                            |  |  |                                  |  |  |
| 415300                          | E         | K                            |  |  |                                  |  |  |
| 415400                          | E         | K                            |  |  |                                  |  |  |
| 415500                          | E         | K                            |  |  |                                  |  |  |
| 415700                          | E         | K                            |  |  |                                  |  |  |
| 415730                          | E         | K                            |  |  |                                  |  |  |
| 415800                          | E         | K                            |  |  |                                  |  |  |
| 415900                          | E         | K                            |  |  |                                  |  |  |
| 415901                          | E         | K                            |  |  |                                  |  |  |
| 416000                          | E         | K                            |  |  |                                  |  |  |
| 416500                          | E         | K                            |  |  |                                  |  |  |
| 416512                          | E         | K                            |  |  |                                  |  |  |
| 416600                          | E         | K                            |  |  |                                  |  |  |
| 416612                          | E         | K                            |  |  |                                  |  |  |
| 416700                          | E         | K                            |  |  |                                  |  |  |
| 416712                          | E         | K                            |  |  |                                  |  |  |
| 416800                          | E         | K                            |  |  |                                  |  |  |
| 417000                          | E         | K                            |  |  |                                  |  |  |
| 417100                          | E         | K                            |  |  |                                  |  |  |
| 417112                          | E         | K                            |  |  |                                  |  |  |
| 417200                          | E         | K                            |  |  |                                  |  |  |
| 417212                          | E         | K                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | K                            |  |  |                                  |  |  |
| 417312                          | E         | K                            |  |  |                                  |  |  |
| 417400                          | E         | K                            |  |  |                                  |  |  |
| 417500                          | E         | K                            |  |  |                                  |  |  |
| 417590                          | E         | K                            |  |  |                                  |  |  |
| 417600                          | E         | K                            |  |  |                                  |  |  |
| 417690                          | E         | K                            |  |  |                                  |  |  |
| 418000                          | E         | K                            |  |  |                                  |  |  |
| 418300                          | E         | K                            |  |  |                                  |  |  |
| 419000                          | E         | K                            |  |  |                                  |  |  |
| 419100                          | E         | K                            |  |  |                                  |  |  |
| 419200                          | E         | K                            |  |  |                                  |  |  |
| 419300                          | E         | K                            |  |  |                                  |  |  |
| 419500                          | E         | K                            |  |  |                                  |  |  |
| 419600                          | E         | K                            |  |  |                                  |  |  |
| 419700                          | E         | K                            |  |  |                                  |  |  |
| 419900                          | E         | K                            |  |  |                                  |  |  |
| 420100                          | E         | K                            |  |  |                                  |  |  |
| 420190                          | E         | K                            |  |  |                                  |  |  |
| 421000                          | E         | K                            |  |  |                                  |  |  |
| 421100                          | E         | K                            |  |  |                                  |  |  |
| 421200                          | E         | K                            |  |  |                                  |  |  |
| 421500                          | E         | K                            |  |  |                                  |  |  |
| 421512                          | E         | K                            |  |  |                                  |  |  |
| 422100                          | E         | K                            |  |  |                                  |  |  |
| 422200                          | E         | K                            |  |  |                                  |  |  |
| 422300                          | E         | K                            |  |  |                                  |  |  |
| 422500                          | E         | K                            |  |  |                                  |  |  |
| 422512                          | E         | K                            |  |  |                                  |  |  |
| 423000                          | E         | K                            |  |  |                                  |  |  |
| 423100                          | E         | K                            |  |  |                                  |  |  |
| 423110                          | E         | K                            |  |  |                                  |  |  |
| 423200                          | E         | K                            |  |  |                                  |  |  |
| 423300                          | E         | K                            |  |  |                                  |  |  |
| 423400                          | E         | K                            |  |  |                                  |  |  |
| 423500                          | E         | K                            |  |  |                                  |  |  |
| 424000                          | E         | K                            |  |  |                                  |  |  |
| 425100                          | E         | K                            |  |  |                                  |  |  |
| 425200                          | E         | K                            |  |  |                                  |  |  |
| 425300                          | E         | K                            |  |  |                                  |  |  |
| 425400                          | E         | K                            |  |  |                                  |  |  |
| 425500                          | E         | K                            |  |  |                                  |  |  |
| 425512                          | E         | K                            |  |  |                                  |  |  |
| 426000                          | E         | K                            |  |  |                                  |  |  |
| 426100                          | E         | K                            |  |  |                                  |  |  |
| 426200                          | E         | K                            |  |  |                                  |  |  |
| 426300                          | E         | K                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | K                            |  |  |                                  |  |  |
| 426500                          | E         | K                            |  |  |                                  |  |  |
| 426600                          | E         | K                            |  |  |                                  |  |  |
| 426700                          | E         | K                            |  |  |                                  |  |  |
| 426800                          | E         | K                            |  |  |                                  |  |  |
| 426900                          | E         | K                            |  |  |                                  |  |  |
| 427000                          | E         | K                            |  |  |                                  |  |  |
| 427100                          | E         | K                            |  |  |                                  |  |  |
| 427300                          | E         | K                            |  |  |                                  |  |  |
| 427500                          | E         | K                            |  |  |                                  |  |  |
| 427600                          | E         | K                            |  |  |                                  |  |  |
| 427700                          | E         | K                            |  |  |                                  |  |  |
| 428300                          | E         | K                            |  |  |                                  |  |  |
| 428500                          | E         | K                            |  |  |                                  |  |  |
| 428600                          | E         | K                            |  |  |                                  |  |  |
| 428700                          | E         | K                            |  |  |                                  |  |  |
| 429000                          | E         | K                            |  |  |                                  |  |  |
| 429500                          | E         | K                            |  |  |                                  |  |  |
| 429590                          | E         | K                            |  |  |                                  |  |  |
| 431000                          | E         | K                            |  |  |                                  |  |  |
| 432000                          | E         | K                            |  |  |                                  |  |  |
| 432100                          | E         | K                            |  |  |                                  |  |  |
| 433000                          | E         | K                            |  |  |                                  |  |  |
| 435000                          | E         | K                            |  |  |                                  |  |  |
| 435100                          | E         | K                            |  |  |                                  |  |  |
| 435190                          | E         | K                            |  |  |                                  |  |  |
| 435400                          | E         | K                            |  |  |                                  |  |  |
| 435500                          | E         | K                            |  |  |                                  |  |  |
| 435600                          | E         | K                            |  |  |                                  |  |  |
| 435700                          | E         | K                            |  |  |                                  |  |  |
| 436000                          | E         | K                            |  |  |                                  |  |  |
| 436001                          | E         | K                            |  |  |                                  |  |  |
| 437000                          | E         | K                            |  |  |                                  |  |  |
| 438200                          | E         | K                            |  |  |                                  |  |  |
| 438300                          | E         | K                            |  |  |                                  |  |  |
| 438400                          | E         | K                            |  |  |                                  |  |  |
| 438500                          | E         | K                            |  |  |                                  |  |  |
| 438600                          | E         | K                            |  |  |                                  |  |  |
| 438700                          | E         | K                            |  |  |                                  |  |  |
| 438800                          | E         | K                            |  |  |                                  |  |  |
| 438900                          | E         | K                            |  |  |                                  |  |  |
| 439000                          | E         | K                            |  |  |                                  |  |  |
| 439100                          | E         | K                            |  |  |                                  |  |  |
| 439190                          | E         | K                            |  |  |                                  |  |  |
| 439200                          | E         | K                            |  |  |                                  |  |  |
| 439300                          | E         | K                            |  |  |                                  |  |  |
| 439400                          | E         | K                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | K                            |  |  |                                  |  |  |
| 439402                          | E         | K                            |  |  |                                  |  |  |
| 439412                          | E         | K                            |  |  |                                  |  |  |
| 439432                          | E         | K                            |  |  |                                  |  |  |
| 439440                          | E         | K                            |  |  |                                  |  |  |
| 439500                          | E         | K                            |  |  |                                  |  |  |
| 439502                          | E         | K                            |  |  |                                  |  |  |
| 439504                          | E         | K                            |  |  |                                  |  |  |
| 439600                          | E         | K                            |  |  |                                  |  |  |
| 439700                          | E         | K                            |  |  |                                  |  |  |
| 439701                          | E         | K                            |  |  |                                  |  |  |
| 439702                          | E         | K                            |  |  |                                  |  |  |
| 439703                          | E         | K                            |  |  |                                  |  |  |
| 439730                          | E         | K                            |  |  |                                  |  |  |
| 439800                          | E         | K                            |  |  |                                  |  |  |
| 439801                          | E         | K                            |  |  |                                  |  |  |
| 439900                          | E         | K                            |  |  |                                  |  |  |
| 442000                          | E         | K                            |  |  |                                  |  |  |
| 443000                          | E         | K                            |  |  |                                  |  |  |
| 445000                          | E         | K                            |  |  |                                  |  |  |
| 449000                          | E         | K                            |  |  |                                  |  |  |
| 451000                          | E         | K                            |  |  |                                  |  |  |
| 459000                          | E         | K                            |  |  |                                  |  |  |
| 461000                          | E         | K                            |  |  |                                  |  |  |
| 462000                          | E         | K                            |  |  |                                  |  |  |
| 462090                          | E         | K                            |  |  |                                  |  |  |
| 462091                          | E         | K                            |  |  |                                  |  |  |
| 463500                          | E         | K                            |  |  |                                  |  |  |
| 465000                          | E         | K                            |  |  |                                  |  |  |
| 469000                          | E         | K                            |  |  |                                  |  |  |
| 470000                          | E         | K                            |  |  |                                  |  |  |
| 472000                          | E         | K                            |  |  |                                  |  |  |
| 479010                          | E         | K                            |  |  |                                  |  |  |
| 480100                          | E         | K                            |  |  |                                  |  |  |
| 480110                          | E         | K                            |  |  |                                  |  |  |
| 480200                          | E         | K                            |  |  |                                  |  |  |
| 483100                          | E         | K                            |  |  |                                  |  |  |
| 483200                          | E         | K                            |  |  |                                  |  |  |
| 487100                          | E         | K                            |  |  |                                  |  |  |
| 487200                          | E         | K                            |  |  |                                  |  |  |
| 488100                          | E         | K                            |  |  |                                  |  |  |
| 488200                          | E         | K                            |  |  |                                  |  |  |
| 490100                          | E         | K                            |  |  |                                  |  |  |
| 490110                          | E         | K                            |  |  |                                  |  |  |
| 490200                          | E         | K                            |  |  |                                  |  |  |
| 490800                          | E         | K                            |  |  |                                  |  |  |
| 493100                          | E         | K                            |  |  |                                  |  |  |

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  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | K                            |  |  |                                  |  |  |
| 497200                          | E         | K                            |  |  |                                  |  |  |
| 498100                          | E         | K                            |  |  |                                  |  |  |
| 498200                          | E         | K                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | L                            |  |  | 0                                |  |  |
| 403500                          | E         | L                            |  |  |                                  |  |  |
| 404400                          | E         | L                            |  |  |                                  |  |  |
| 404700                          | E         | L                            |  |  |                                  |  |  |
| 404800                          | E         | L                            |  |  |                                  |  |  |
| 405000                          | E         | L                            |  |  |                                  |  |  |
| 406000                          | E         | L                            |  |  |                                  |  |  |
| 407000                          | E         | L                            |  |  |                                  |  |  |
| 408000                          | E         | L                            |  |  |                                  |  |  |
| 408100                          | E         | L                            |  |  |                                  |  |  |
| 408200                          | E         | L                            |  |  |                                  |  |  |
| 408300                          | E         | L                            |  |  |                                  |  |  |
| 411100                          | E         | L                            |  |  |                                  |  |  |
| 411200                          | E         | L                            |  |  |                                  |  |  |
| 411300                          | E         | L                            |  |  |                                  |  |  |
| 411400                          | E         | L                            |  |  |                                  |  |  |
| 411500                          | E         | L                            |  |  |                                  |  |  |
| 411600                          | E         | L                            |  |  |                                  |  |  |
| 411601                          | E         | L                            |  |  |                                  |  |  |
| 411700                          | E         | L                            |  |  |                                  |  |  |
| 411800                          | E         | L                            |  |  |                                  |  |  |
| 411900                          | E         | L                            |  |  |                                  |  |  |
| 411910                          | E         | L                            |  |  |                                  |  |  |
| 411912                          | E         | L                            |  |  |                                  |  |  |
| 411920                          | E         | L                            |  |  |                                  |  |  |
| 411990                          | E         | L                            |  |  |                                  |  |  |
| 411991                          | E         | L                            |  |  |                                  |  |  |
| 411992                          | E         | L                            |  |  |                                  |  |  |
| 411993                          | E         | L                            |  |  |                                  |  |  |
| 411994                          | E         | L                            |  |  |                                  |  |  |
| 412000                          | E         | L                            |  |  |                                  |  |  |
| 412050                          | E         | L                            |  |  |                                  |  |  |
| 412100                          | E         | L                            |  |  |                                  |  |  |
| 412200                          | E         | L                            |  |  |                                  |  |  |
| 412250                          | E         | L                            |  |  |                                  |  |  |
| 412300                          | E         | L                            |  |  |                                  |  |  |
| 412400                          | E         | L                            |  |  |                                  |  |  |
| 412500                          | E         | L                            |  |  |                                  |  |  |
| 412600                          | E         | L                            |  |  |                                  |  |  |
| 412700                          | E         | L                            |  |  |                                  |  |  |
| 412800                          | E         | L                            |  |  |                                  |  |  |
| 412900                          | E         | L                            |  |  |                                  |  |  |
| 413000                          | E         | L                            |  |  |                                  |  |  |
| 413100                          | E         | L                            |  |  |                                  |  |  |
| 413120                          | E         | L                            |  |  |                                  |  |  |
| 413200                          | E         | L                            |  |  |                                  |  |  |
| 413300                          | E         | L                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 106

**Rule Name:** Disaster Emergency Fund Code "L" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | L                            |  |  |                                  |  |  |
| 413415                          | E         | L                            |  |  |                                  |  |  |
| 413500                          | E         | L                            |  |  |                                  |  |  |
| 413600                          | E         | L                            |  |  |                                  |  |  |
| 413700                          | E         | L                            |  |  |                                  |  |  |
| 413800                          | E         | L                            |  |  |                                  |  |  |
| 413810                          | E         | L                            |  |  |                                  |  |  |
| 413900                          | E         | L                            |  |  |                                  |  |  |
| 414000                          | E         | L                            |  |  |                                  |  |  |
| 414100                          | E         | L                            |  |  |                                  |  |  |
| 414120                          | E         | L                            |  |  |                                  |  |  |
| 414200                          | E         | L                            |  |  |                                  |  |  |
| 414201                          | E         | L                            |  |  |                                  |  |  |
| 414202                          | E         | L                            |  |  |                                  |  |  |
| 414203                          | E         | L                            |  |  |                                  |  |  |
| 414300                          | E         | L                            |  |  |                                  |  |  |
| 414400                          | E         | L                            |  |  |                                  |  |  |
| 414500                          | E         | L                            |  |  |                                  |  |  |
| 414600                          | E         | L                            |  |  |                                  |  |  |
| 414700                          | E         | L                            |  |  |                                  |  |  |
| 414800                          | E         | L                            |  |  |                                  |  |  |
| 414900                          | E         | L                            |  |  |                                  |  |  |
| 414910                          | E         | L                            |  |  |                                  |  |  |
| 415000                          | E         | L                            |  |  |                                  |  |  |
| 415100                          | E         | L                            |  |  |                                  |  |  |
| 415200                          | E         | L                            |  |  |                                  |  |  |
| 415300                          | E         | L                            |  |  |                                  |  |  |
| 415400                          | E         | L                            |  |  |                                  |  |  |
| 415500                          | E         | L                            |  |  |                                  |  |  |
| 415700                          | E         | L                            |  |  |                                  |  |  |
| 415730                          | E         | L                            |  |  |                                  |  |  |
| 415800                          | E         | L                            |  |  |                                  |  |  |
| 415900                          | E         | L                            |  |  |                                  |  |  |
| 415901                          | E         | L                            |  |  |                                  |  |  |
| 416000                          | E         | L                            |  |  |                                  |  |  |
| 416500                          | E         | L                            |  |  |                                  |  |  |
| 416512                          | E         | L                            |  |  |                                  |  |  |
| 416600                          | E         | L                            |  |  |                                  |  |  |
| 416612                          | E         | L                            |  |  |                                  |  |  |
| 416700                          | E         | L                            |  |  |                                  |  |  |
| 416712                          | E         | L                            |  |  |                                  |  |  |
| 416800                          | E         | L                            |  |  |                                  |  |  |
| 417000                          | E         | L                            |  |  |                                  |  |  |
| 417100                          | E         | L                            |  |  |                                  |  |  |
| 417112                          | E         | L                            |  |  |                                  |  |  |
| 417200                          | E         | L                            |  |  |                                  |  |  |
| 417212                          | E         | L                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 106

**Rule Name:** Disaster Emergency Fund Code "L" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | L                            |  |  |                                  |  |  |
| 417312                          | E         | L                            |  |  |                                  |  |  |
| 417400                          | E         | L                            |  |  |                                  |  |  |
| 417500                          | E         | L                            |  |  |                                  |  |  |
| 417590                          | E         | L                            |  |  |                                  |  |  |
| 417600                          | E         | L                            |  |  |                                  |  |  |
| 417690                          | E         | L                            |  |  |                                  |  |  |
| 418000                          | E         | L                            |  |  |                                  |  |  |
| 418300                          | E         | L                            |  |  |                                  |  |  |
| 419000                          | E         | L                            |  |  |                                  |  |  |
| 419100                          | E         | L                            |  |  |                                  |  |  |
| 419200                          | E         | L                            |  |  |                                  |  |  |
| 419300                          | E         | L                            |  |  |                                  |  |  |
| 419500                          | E         | L                            |  |  |                                  |  |  |
| 419600                          | E         | L                            |  |  |                                  |  |  |
| 419700                          | E         | L                            |  |  |                                  |  |  |
| 419900                          | E         | L                            |  |  |                                  |  |  |
| 420100                          | E         | L                            |  |  |                                  |  |  |
| 420190                          | E         | L                            |  |  |                                  |  |  |
| 421000                          | E         | L                            |  |  |                                  |  |  |
| 421100                          | E         | L                            |  |  |                                  |  |  |
| 421200                          | E         | L                            |  |  |                                  |  |  |
| 421500                          | E         | L                            |  |  |                                  |  |  |
| 421512                          | E         | L                            |  |  |                                  |  |  |
| 422100                          | E         | L                            |  |  |                                  |  |  |
| 422200                          | E         | L                            |  |  |                                  |  |  |
| 422300                          | E         | L                            |  |  |                                  |  |  |
| 422500                          | E         | L                            |  |  |                                  |  |  |
| 422512                          | E         | L                            |  |  |                                  |  |  |
| 423000                          | E         | L                            |  |  |                                  |  |  |
| 423100                          | E         | L                            |  |  |                                  |  |  |
| 423110                          | E         | L                            |  |  |                                  |  |  |
| 423200                          | E         | L                            |  |  |                                  |  |  |
| 423300                          | E         | L                            |  |  |                                  |  |  |
| 423400                          | E         | L                            |  |  |                                  |  |  |
| 423500                          | E         | L                            |  |  |                                  |  |  |
| 424000                          | E         | L                            |  |  |                                  |  |  |
| 425100                          | E         | L                            |  |  |                                  |  |  |
| 425200                          | E         | L                            |  |  |                                  |  |  |
| 425300                          | E         | L                            |  |  |                                  |  |  |
| 425400                          | E         | L                            |  |  |                                  |  |  |
| 425500                          | E         | L                            |  |  |                                  |  |  |
| 425512                          | E         | L                            |  |  |                                  |  |  |
| 426000                          | E         | L                            |  |  |                                  |  |  |
| 426100                          | E         | L                            |  |  |                                  |  |  |
| 426200                          | E         | L                            |  |  |                                  |  |  |
| 426300                          | E         | L                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 106

**Rule Name:** Disaster Emergency Fund Code "L" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | L                            |  |  |                                  |  |  |
| 426500                          | E         | L                            |  |  |                                  |  |  |
| 426600                          | E         | L                            |  |  |                                  |  |  |
| 426700                          | E         | L                            |  |  |                                  |  |  |
| 426800                          | E         | L                            |  |  |                                  |  |  |
| 426900                          | E         | L                            |  |  |                                  |  |  |
| 427000                          | E         | L                            |  |  |                                  |  |  |
| 427100                          | E         | L                            |  |  |                                  |  |  |
| 427300                          | E         | L                            |  |  |                                  |  |  |
| 427500                          | E         | L                            |  |  |                                  |  |  |
| 427600                          | E         | L                            |  |  |                                  |  |  |
| 427700                          | E         | L                            |  |  |                                  |  |  |
| 428300                          | E         | L                            |  |  |                                  |  |  |
| 428500                          | E         | L                            |  |  |                                  |  |  |
| 428600                          | E         | L                            |  |  |                                  |  |  |
| 428700                          | E         | L                            |  |  |                                  |  |  |
| 429000                          | E         | L                            |  |  |                                  |  |  |
| 429500                          | E         | L                            |  |  |                                  |  |  |
| 429590                          | E         | L                            |  |  |                                  |  |  |
| 431000                          | E         | L                            |  |  |                                  |  |  |
| 432000                          | E         | L                            |  |  |                                  |  |  |
| 432100                          | E         | L                            |  |  |                                  |  |  |
| 433000                          | E         | L                            |  |  |                                  |  |  |
| 435000                          | E         | L                            |  |  |                                  |  |  |
| 435100                          | E         | L                            |  |  |                                  |  |  |
| 435190                          | E         | L                            |  |  |                                  |  |  |
| 435400                          | E         | L                            |  |  |                                  |  |  |
| 435500                          | E         | L                            |  |  |                                  |  |  |
| 435600                          | E         | L                            |  |  |                                  |  |  |
| 435700                          | E         | L                            |  |  |                                  |  |  |
| 436000                          | E         | L                            |  |  |                                  |  |  |
| 436001                          | E         | L                            |  |  |                                  |  |  |
| 437000                          | E         | L                            |  |  |                                  |  |  |
| 438200                          | E         | L                            |  |  |                                  |  |  |
| 438300                          | E         | L                            |  |  |                                  |  |  |
| 438400                          | E         | L                            |  |  |                                  |  |  |
| 438500                          | E         | L                            |  |  |                                  |  |  |
| 438600                          | E         | L                            |  |  |                                  |  |  |
| 438700                          | E         | L                            |  |  |                                  |  |  |
| 438800                          | E         | L                            |  |  |                                  |  |  |
| 438900                          | E         | L                            |  |  |                                  |  |  |
| 439000                          | E         | L                            |  |  |                                  |  |  |
| 439100                          | E         | L                            |  |  |                                  |  |  |
| 439190                          | E         | L                            |  |  |                                  |  |  |
| 439200                          | E         | L                            |  |  |                                  |  |  |
| 439300                          | E         | L                            |  |  |                                  |  |  |
| 439400                          | E         | L                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | L                            |  |  |                                  |  |  |
| 439402                          | E         | L                            |  |  |                                  |  |  |
| 439412                          | E         | L                            |  |  |                                  |  |  |
| 439432                          | E         | L                            |  |  |                                  |  |  |
| 439440                          | E         | L                            |  |  |                                  |  |  |
| 439500                          | E         | L                            |  |  |                                  |  |  |
| 439502                          | E         | L                            |  |  |                                  |  |  |
| 439504                          | E         | L                            |  |  |                                  |  |  |
| 439600                          | E         | L                            |  |  |                                  |  |  |
| 439700                          | E         | L                            |  |  |                                  |  |  |
| 439701                          | E         | L                            |  |  |                                  |  |  |
| 439702                          | E         | L                            |  |  |                                  |  |  |
| 439703                          | E         | L                            |  |  |                                  |  |  |
| 439730                          | E         | L                            |  |  |                                  |  |  |
| 439800                          | E         | L                            |  |  |                                  |  |  |
| 439801                          | E         | L                            |  |  |                                  |  |  |
| 439900                          | E         | L                            |  |  |                                  |  |  |
| 442000                          | E         | L                            |  |  |                                  |  |  |
| 443000                          | E         | L                            |  |  |                                  |  |  |
| 445000                          | E         | L                            |  |  |                                  |  |  |
| 449000                          | E         | L                            |  |  |                                  |  |  |
| 451000                          | E         | L                            |  |  |                                  |  |  |
| 459000                          | E         | L                            |  |  |                                  |  |  |
| 461000                          | E         | L                            |  |  |                                  |  |  |
| 462000                          | E         | L                            |  |  |                                  |  |  |
| 462090                          | E         | L                            |  |  |                                  |  |  |
| 462091                          | E         | L                            |  |  |                                  |  |  |
| 463500                          | E         | L                            |  |  |                                  |  |  |
| 465000                          | E         | L                            |  |  |                                  |  |  |
| 469000                          | E         | L                            |  |  |                                  |  |  |
| 470000                          | E         | L                            |  |  |                                  |  |  |
| 472000                          | E         | L                            |  |  |                                  |  |  |
| 479010                          | E         | L                            |  |  |                                  |  |  |
| 480100                          | E         | L                            |  |  |                                  |  |  |
| 480110                          | E         | L                            |  |  |                                  |  |  |
| 480200                          | E         | L                            |  |  |                                  |  |  |
| 483100                          | E         | L                            |  |  |                                  |  |  |
| 483200                          | E         | L                            |  |  |                                  |  |  |
| 487100                          | E         | L                            |  |  |                                  |  |  |
| 487200                          | E         | L                            |  |  |                                  |  |  |
| 488100                          | E         | L                            |  |  |                                  |  |  |
| 488200                          | E         | L                            |  |  |                                  |  |  |
| 490100                          | E         | L                            |  |  |                                  |  |  |
| 490110                          | E         | L                            |  |  |                                  |  |  |
| 490200                          | E         | L                            |  |  |                                  |  |  |
| 490800                          | E         | L                            |  |  |                                  |  |  |
| 493100                          | E         | L                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | L                            |  |  |                                  |  |  |
| 497200                          | E         | L                            |  |  |                                  |  |  |
| 498100                          | E         | L                            |  |  |                                  |  |  |
| 498200                          | E         | L                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107

**Rule Name:** Disaster Emergency Fund Code "M" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | M                            |  |  | 0                                |  |  |
| 403500                          | E         | M                            |  |  |                                  |  |  |
| 404400                          | E         | M                            |  |  |                                  |  |  |
| 404700                          | E         | M                            |  |  |                                  |  |  |
| 404800                          | E         | M                            |  |  |                                  |  |  |
| 405000                          | E         | M                            |  |  |                                  |  |  |
| 406000                          | E         | M                            |  |  |                                  |  |  |
| 407000                          | E         | M                            |  |  |                                  |  |  |
| 408000                          | E         | M                            |  |  |                                  |  |  |
| 408100                          | E         | M                            |  |  |                                  |  |  |
| 408200                          | E         | M                            |  |  |                                  |  |  |
| 408300                          | E         | M                            |  |  |                                  |  |  |
| 411100                          | E         | M                            |  |  |                                  |  |  |
| 411200                          | E         | M                            |  |  |                                  |  |  |
| 411300                          | E         | M                            |  |  |                                  |  |  |
| 411400                          | E         | M                            |  |  |                                  |  |  |
| 411500                          | E         | M                            |  |  |                                  |  |  |
| 411600                          | E         | M                            |  |  |                                  |  |  |
| 411601                          | E         | M                            |  |  |                                  |  |  |
| 411700                          | E         | M                            |  |  |                                  |  |  |
| 411800                          | E         | M                            |  |  |                                  |  |  |
| 411900                          | E         | M                            |  |  |                                  |  |  |
| 411910                          | E         | M                            |  |  |                                  |  |  |
| 411912                          | E         | M                            |  |  |                                  |  |  |
| 411920                          | E         | M                            |  |  |                                  |  |  |
| 411990                          | E         | M                            |  |  |                                  |  |  |
| 411991                          | E         | M                            |  |  |                                  |  |  |
| 411992                          | E         | M                            |  |  |                                  |  |  |
| 411993                          | E         | M                            |  |  |                                  |  |  |
| 411994                          | E         | M                            |  |  |                                  |  |  |
| 412000                          | E         | M                            |  |  |                                  |  |  |
| 412050                          | E         | M                            |  |  |                                  |  |  |
| 412100                          | E         | M                            |  |  |                                  |  |  |
| 412200                          | E         | M                            |  |  |                                  |  |  |
| 412250                          | E         | M                            |  |  |                                  |  |  |
| 412300                          | E         | M                            |  |  |                                  |  |  |
| 412400                          | E         | M                            |  |  |                                  |  |  |
| 412500                          | E         | M                            |  |  |                                  |  |  |
| 412600                          | E         | M                            |  |  |                                  |  |  |
| 412700                          | E         | M                            |  |  |                                  |  |  |
| 412800                          | E         | M                            |  |  |                                  |  |  |
| 412900                          | E         | M                            |  |  |                                  |  |  |
| 413000                          | E         | M                            |  |  |                                  |  |  |
| 413100                          | E         | M                            |  |  |                                  |  |  |
| 413120                          | E         | M                            |  |  |                                  |  |  |
| 413200                          | E         | M                            |  |  |                                  |  |  |
| 413300                          | E         | M                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107

**Rule Name:** Disaster Emergency Fund Code "M" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | M                            |  |  |                                  |  |  |
| 413415                          | E         | M                            |  |  |                                  |  |  |
| 413500                          | E         | M                            |  |  |                                  |  |  |
| 413600                          | E         | M                            |  |  |                                  |  |  |
| 413700                          | E         | M                            |  |  |                                  |  |  |
| 413800                          | E         | M                            |  |  |                                  |  |  |
| 413810                          | E         | M                            |  |  |                                  |  |  |
| 413900                          | E         | M                            |  |  |                                  |  |  |
| 414000                          | E         | M                            |  |  |                                  |  |  |
| 414100                          | E         | M                            |  |  |                                  |  |  |
| 414120                          | E         | M                            |  |  |                                  |  |  |
| 414200                          | E         | M                            |  |  |                                  |  |  |
| 414201                          | E         | M                            |  |  |                                  |  |  |
| 414202                          | E         | M                            |  |  |                                  |  |  |
| 414203                          | E         | M                            |  |  |                                  |  |  |
| 414300                          | E         | M                            |  |  |                                  |  |  |
| 414400                          | E         | M                            |  |  |                                  |  |  |
| 414500                          | E         | M                            |  |  |                                  |  |  |
| 414600                          | E         | M                            |  |  |                                  |  |  |
| 414700                          | E         | M                            |  |  |                                  |  |  |
| 414800                          | E         | M                            |  |  |                                  |  |  |
| 414900                          | E         | M                            |  |  |                                  |  |  |
| 414910                          | E         | M                            |  |  |                                  |  |  |
| 415000                          | E         | M                            |  |  |                                  |  |  |
| 415100                          | E         | M                            |  |  |                                  |  |  |
| 415200                          | E         | M                            |  |  |                                  |  |  |
| 415300                          | E         | M                            |  |  |                                  |  |  |
| 415400                          | E         | M                            |  |  |                                  |  |  |
| 415500                          | E         | M                            |  |  |                                  |  |  |
| 415700                          | E         | M                            |  |  |                                  |  |  |
| 415730                          | E         | M                            |  |  |                                  |  |  |
| 415800                          | E         | M                            |  |  |                                  |  |  |
| 415900                          | E         | M                            |  |  |                                  |  |  |
| 415901                          | E         | M                            |  |  |                                  |  |  |
| 416000                          | E         | M                            |  |  |                                  |  |  |
| 416500                          | E         | M                            |  |  |                                  |  |  |
| 416512                          | E         | M                            |  |  |                                  |  |  |
| 416600                          | E         | M                            |  |  |                                  |  |  |
| 416612                          | E         | M                            |  |  |                                  |  |  |
| 416700                          | E         | M                            |  |  |                                  |  |  |
| 416712                          | E         | M                            |  |  |                                  |  |  |
| 416800                          | E         | M                            |  |  |                                  |  |  |
| 417000                          | E         | M                            |  |  |                                  |  |  |
| 417100                          | E         | M                            |  |  |                                  |  |  |
| 417112                          | E         | M                            |  |  |                                  |  |  |
| 417200                          | E         | M                            |  |  |                                  |  |  |
| 417212                          | E         | M                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107

**Rule Name:** Disaster Emergency Fund Code "M" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | M                            |  |  |                                  |  |  |
| 417312                          | E         | M                            |  |  |                                  |  |  |
| 417400                          | E         | M                            |  |  |                                  |  |  |
| 417500                          | E         | M                            |  |  |                                  |  |  |
| 417590                          | E         | M                            |  |  |                                  |  |  |
| 417600                          | E         | M                            |  |  |                                  |  |  |
| 417690                          | E         | M                            |  |  |                                  |  |  |
| 418000                          | E         | M                            |  |  |                                  |  |  |
| 418300                          | E         | M                            |  |  |                                  |  |  |
| 419000                          | E         | M                            |  |  |                                  |  |  |
| 419100                          | E         | M                            |  |  |                                  |  |  |
| 419200                          | E         | M                            |  |  |                                  |  |  |
| 419300                          | E         | M                            |  |  |                                  |  |  |
| 419500                          | E         | M                            |  |  |                                  |  |  |
| 419600                          | E         | M                            |  |  |                                  |  |  |
| 419700                          | E         | M                            |  |  |                                  |  |  |
| 419900                          | E         | M                            |  |  |                                  |  |  |
| 420100                          | E         | M                            |  |  |                                  |  |  |
| 420190                          | E         | M                            |  |  |                                  |  |  |
| 421000                          | E         | M                            |  |  |                                  |  |  |
| 421100                          | E         | M                            |  |  |                                  |  |  |
| 421200                          | E         | M                            |  |  |                                  |  |  |
| 421500                          | E         | M                            |  |  |                                  |  |  |
| 421512                          | E         | M                            |  |  |                                  |  |  |
| 422100                          | E         | M                            |  |  |                                  |  |  |
| 422200                          | E         | M                            |  |  |                                  |  |  |
| 422300                          | E         | M                            |  |  |                                  |  |  |
| 422500                          | E         | M                            |  |  |                                  |  |  |
| 422512                          | E         | M                            |  |  |                                  |  |  |
| 423000                          | E         | M                            |  |  |                                  |  |  |
| 423100                          | E         | M                            |  |  |                                  |  |  |
| 423110                          | E         | M                            |  |  |                                  |  |  |
| 423200                          | E         | M                            |  |  |                                  |  |  |
| 423300                          | E         | M                            |  |  |                                  |  |  |
| 423400                          | E         | M                            |  |  |                                  |  |  |
| 423500                          | E         | M                            |  |  |                                  |  |  |
| 424000                          | E         | M                            |  |  |                                  |  |  |
| 425100                          | E         | M                            |  |  |                                  |  |  |
| 425200                          | E         | M                            |  |  |                                  |  |  |
| 425300                          | E         | M                            |  |  |                                  |  |  |
| 425400                          | E         | M                            |  |  |                                  |  |  |
| 425500                          | E         | M                            |  |  |                                  |  |  |
| 425512                          | E         | M                            |  |  |                                  |  |  |
| 426000                          | E         | M                            |  |  |                                  |  |  |
| 426100                          | E         | M                            |  |  |                                  |  |  |
| 426200                          | E         | M                            |  |  |                                  |  |  |
| 426300                          | E         | M                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107

**Rule Name:** Disaster Emergency Fund Code "M" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | M                            |  |  |                                  |  |  |
| 426500                          | E         | M                            |  |  |                                  |  |  |
| 426600                          | E         | M                            |  |  |                                  |  |  |
| 426700                          | E         | M                            |  |  |                                  |  |  |
| 426800                          | E         | M                            |  |  |                                  |  |  |
| 426900                          | E         | M                            |  |  |                                  |  |  |
| 427000                          | E         | M                            |  |  |                                  |  |  |
| 427100                          | E         | M                            |  |  |                                  |  |  |
| 427300                          | E         | M                            |  |  |                                  |  |  |
| 427500                          | E         | M                            |  |  |                                  |  |  |
| 427600                          | E         | M                            |  |  |                                  |  |  |
| 427700                          | E         | M                            |  |  |                                  |  |  |
| 428300                          | E         | M                            |  |  |                                  |  |  |
| 428500                          | E         | M                            |  |  |                                  |  |  |
| 428600                          | E         | M                            |  |  |                                  |  |  |
| 428700                          | E         | M                            |  |  |                                  |  |  |
| 429000                          | E         | M                            |  |  |                                  |  |  |
| 429500                          | E         | M                            |  |  |                                  |  |  |
| 429590                          | E         | M                            |  |  |                                  |  |  |
| 431000                          | E         | M                            |  |  |                                  |  |  |
| 432000                          | E         | M                            |  |  |                                  |  |  |
| 432100                          | E         | M                            |  |  |                                  |  |  |
| 433000                          | E         | M                            |  |  |                                  |  |  |
| 435000                          | E         | M                            |  |  |                                  |  |  |
| 435100                          | E         | M                            |  |  |                                  |  |  |
| 435190                          | E         | M                            |  |  |                                  |  |  |
| 435400                          | E         | M                            |  |  |                                  |  |  |
| 435500                          | E         | M                            |  |  |                                  |  |  |
| 435600                          | E         | M                            |  |  |                                  |  |  |
| 435700                          | E         | M                            |  |  |                                  |  |  |
| 436000                          | E         | M                            |  |  |                                  |  |  |
| 436001                          | E         | M                            |  |  |                                  |  |  |
| 437000                          | E         | M                            |  |  |                                  |  |  |
| 438200                          | E         | M                            |  |  |                                  |  |  |
| 438300                          | E         | M                            |  |  |                                  |  |  |
| 438400                          | E         | M                            |  |  |                                  |  |  |
| 438500                          | E         | M                            |  |  |                                  |  |  |
| 438600                          | E         | M                            |  |  |                                  |  |  |
| 438700                          | E         | M                            |  |  |                                  |  |  |
| 438800                          | E         | M                            |  |  |                                  |  |  |
| 438900                          | E         | M                            |  |  |                                  |  |  |
| 439000                          | E         | M                            |  |  |                                  |  |  |
| 439100                          | E         | M                            |  |  |                                  |  |  |
| 439190                          | E         | M                            |  |  |                                  |  |  |
| 439200                          | E         | M                            |  |  |                                  |  |  |
| 439300                          | E         | M                            |  |  |                                  |  |  |
| 439400                          | E         | M                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 107

**Rule Name:** Disaster Emergency Fund Code "M" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | M                            |  |  |                                  |  |  |
| 439402                          | E         | M                            |  |  |                                  |  |  |
| 439412                          | E         | M                            |  |  |                                  |  |  |
| 439432                          | E         | M                            |  |  |                                  |  |  |
| 439440                          | E         | M                            |  |  |                                  |  |  |
| 439500                          | E         | M                            |  |  |                                  |  |  |
| 439502                          | E         | M                            |  |  |                                  |  |  |
| 439504                          | E         | M                            |  |  |                                  |  |  |
| 439600                          | E         | M                            |  |  |                                  |  |  |
| 439700                          | E         | M                            |  |  |                                  |  |  |
| 439701                          | E         | M                            |  |  |                                  |  |  |
| 439702                          | E         | M                            |  |  |                                  |  |  |
| 439703                          | E         | M                            |  |  |                                  |  |  |
| 439730                          | E         | M                            |  |  |                                  |  |  |
| 439800                          | E         | M                            |  |  |                                  |  |  |
| 439801                          | E         | M                            |  |  |                                  |  |  |
| 439900                          | E         | M                            |  |  |                                  |  |  |
| 442000                          | E         | M                            |  |  |                                  |  |  |
| 443000                          | E         | M                            |  |  |                                  |  |  |
| 445000                          | E         | M                            |  |  |                                  |  |  |
| 449000                          | E         | M                            |  |  |                                  |  |  |
| 451000                          | E         | M                            |  |  |                                  |  |  |
| 459000                          | E         | M                            |  |  |                                  |  |  |
| 461000                          | E         | M                            |  |  |                                  |  |  |
| 462000                          | E         | M                            |  |  |                                  |  |  |
| 462090                          | E         | M                            |  |  |                                  |  |  |
| 462091                          | E         | M                            |  |  |                                  |  |  |
| 463500                          | E         | M                            |  |  |                                  |  |  |
| 465000                          | E         | M                            |  |  |                                  |  |  |
| 469000                          | E         | M                            |  |  |                                  |  |  |
| 470000                          | E         | M                            |  |  |                                  |  |  |
| 472000                          | E         | M                            |  |  |                                  |  |  |
| 479010                          | E         | M                            |  |  |                                  |  |  |
| 480100                          | E         | M                            |  |  |                                  |  |  |
| 480110                          | E         | M                            |  |  |                                  |  |  |
| 480200                          | E         | M                            |  |  |                                  |  |  |
| 483100                          | E         | M                            |  |  |                                  |  |  |
| 483200                          | E         | M                            |  |  |                                  |  |  |
| 487100                          | E         | M                            |  |  |                                  |  |  |
| 487200                          | E         | M                            |  |  |                                  |  |  |
| 488100                          | E         | M                            |  |  |                                  |  |  |
| 488200                          | E         | M                            |  |  |                                  |  |  |
| 490100                          | E         | M                            |  |  |                                  |  |  |
| 490110                          | E         | M                            |  |  |                                  |  |  |
| 490200                          | E         | M                            |  |  |                                  |  |  |
| 490800                          | E         | M                            |  |  |                                  |  |  |
| 493100                          | E         | M                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | M                            |  |  |                                  |  |  |
| 497200                          | E         | M                            |  |  |                                  |  |  |
| 498100                          | E         | M                            |  |  |                                  |  |  |
| 498200                          | E         | M                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 108  
**Rule Name:** DOL FECA- Receivable  
**Description:** The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                      | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|----------------------|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr<br>Main | Department of Labor              |  |  |
| 221300                          | E         | F          | 016          | 1521                 | FECA_REC                         |  |  |
| 221500                          | E         | F          | 016          | 1521                 |                                  |  |  |
| 222500                          | E         | F          | 016          | 1521                 |                                  |  |  |
| 229000                          | E         | F          | 016          | 1521                 |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 109  
**Rule Name:** DOL FECA- Revenue  
**Description:** The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Department of Labor              |  |  |
| 640000                          | E         | F          | 016          | 1521              | FECA_REV                         |  |  |
| 685000                          | E         | F          | 016          | 1521              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report**Edit Rule Number:** 110**Rule Name:** DOL Unemployment Benefit- Receivable**Description:** The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.**Type:** UF: USSGL / Fiduciary**Operand:** Equal (=)**Fatal Period:****Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Department of Labor              |  |  |
| 221300                          | E         | F          | 016          | 8042              | UNEMP_REC                        |  |  |
| 221500                          | E         | F          | 016          | 8042              |                                  |  |  |
| 222500                          | E         | F          | 016          | 8042              |                                  |  |  |
| 229000                          | E         | F          | 016          | 8042              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 111  
**Rule Name:** DOL Unemployment Benefit- Revenue  
**Description:** The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Department of Labor              |  |  |
| 640000                          | E         | F          | 016          | 8042              | UNEMP_REV                        |  |  |
| 685000                          | E         | F          | 016          | 8042              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report**Edit Rule Number:** 112**Rule Name:** OPM Retirement Benefit- Receivable**Description:** The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.**Type:** UF: USSGL / Fiduciary**Operand:** Equal (=)**Fatal Period:****Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Office of Personnel Management   |  |  |
| 221300                          | E         | F          | 024          | 8135              | REC_RETIREMENT                   |  |  |
| 221500                          | E         | F          | 024          | 8135              |                                  |  |  |
| 229000                          | E         | F          | 024          | 8135              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 113  
**Rule Name:** OPM Retirement Benefit- Revenue  
**Description:** The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Office of Personnel Management   |  |  |
| 640000                          | E         | F          | 024          | 8135              | REV_RETIREMENT                   |  |  |
| 685000                          | E         | F          | 024          | 8135              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 114  
**Rule Name:** OPM Life Insurance- Receivable  
**Description:** The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Office of Personnel Management   |  |  |
| 221300                          | E         | F          | 024          | 8424              | REC_LIFE                         |  |  |
| 221500                          | E         | F          | 024          | 8424              |                                  |  |  |
| 229000                          | E         | F          | 024          | 8424              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 115  
**Rule Name:** OPM Life Insurance- Revenue  
**Description:** The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Office of Personnel Management   |  |  |
| 640000                          | E         | F          | 024          | 8424              | REV_LIFE                         |  |  |
| 685000                          | E         | F          | 024          | 8424              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 116  
**Rule Name:** OPM Health Insurance- Receivable  
**Description:** The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Office of Personnel Management   |  |  |
| 221300                          | E         | F          | 024          | 8440              | REC_HEALTH                       |  |  |
| 221500                          | E         | F          | 024          | 8440              |                                  |  |  |
| 229000                          | E         | F          | 024          | 8440              |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 117  
**Rule Name:** OPM Health Insurance- Revenue  
**Description:** The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |              |                   | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--------------|-------------------|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Office of Personnel Management   |  |  |
| 640000                          | E         | F          | 024          | 8440              | REV_HEALTH                       |  |  |
| 685000                          | E         | F          | 024          | 8440              |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | N                            |  |  | 0                                |  |  |
| 403500                          | E         | N                            |  |  |                                  |  |  |
| 404400                          | E         | N                            |  |  |                                  |  |  |
| 404700                          | E         | N                            |  |  |                                  |  |  |
| 404800                          | E         | N                            |  |  |                                  |  |  |
| 405000                          | E         | N                            |  |  |                                  |  |  |
| 406000                          | E         | N                            |  |  |                                  |  |  |
| 407000                          | E         | N                            |  |  |                                  |  |  |
| 408000                          | E         | N                            |  |  |                                  |  |  |
| 408100                          | E         | N                            |  |  |                                  |  |  |
| 408200                          | E         | N                            |  |  |                                  |  |  |
| 408300                          | E         | N                            |  |  |                                  |  |  |
| 411100                          | E         | N                            |  |  |                                  |  |  |
| 411200                          | E         | N                            |  |  |                                  |  |  |
| 411300                          | E         | N                            |  |  |                                  |  |  |
| 411400                          | E         | N                            |  |  |                                  |  |  |
| 411500                          | E         | N                            |  |  |                                  |  |  |
| 411600                          | E         | N                            |  |  |                                  |  |  |
| 411601                          | E         | N                            |  |  |                                  |  |  |
| 411700                          | E         | N                            |  |  |                                  |  |  |
| 411800                          | E         | N                            |  |  |                                  |  |  |
| 411900                          | E         | N                            |  |  |                                  |  |  |
| 411910                          | E         | N                            |  |  |                                  |  |  |
| 411912                          | E         | N                            |  |  |                                  |  |  |
| 411920                          | E         | N                            |  |  |                                  |  |  |
| 411990                          | E         | N                            |  |  |                                  |  |  |
| 411991                          | E         | N                            |  |  |                                  |  |  |
| 411992                          | E         | N                            |  |  |                                  |  |  |
| 411993                          | E         | N                            |  |  |                                  |  |  |
| 411994                          | E         | N                            |  |  |                                  |  |  |
| 412000                          | E         | N                            |  |  |                                  |  |  |
| 412050                          | E         | N                            |  |  |                                  |  |  |
| 412100                          | E         | N                            |  |  |                                  |  |  |
| 412200                          | E         | N                            |  |  |                                  |  |  |
| 412250                          | E         | N                            |  |  |                                  |  |  |
| 412300                          | E         | N                            |  |  |                                  |  |  |
| 412400                          | E         | N                            |  |  |                                  |  |  |
| 412500                          | E         | N                            |  |  |                                  |  |  |
| 412600                          | E         | N                            |  |  |                                  |  |  |
| 412700                          | E         | N                            |  |  |                                  |  |  |
| 412800                          | E         | N                            |  |  |                                  |  |  |
| 412900                          | E         | N                            |  |  |                                  |  |  |
| 413000                          | E         | N                            |  |  |                                  |  |  |
| 413100                          | E         | N                            |  |  |                                  |  |  |
| 413120                          | E         | N                            |  |  |                                  |  |  |
| 413200                          | E         | N                            |  |  |                                  |  |  |
| 413300                          | E         | N                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | N                            |  |  |                                  |  |  |
| 413415                          | E         | N                            |  |  |                                  |  |  |
| 413500                          | E         | N                            |  |  |                                  |  |  |
| 413600                          | E         | N                            |  |  |                                  |  |  |
| 413700                          | E         | N                            |  |  |                                  |  |  |
| 413800                          | E         | N                            |  |  |                                  |  |  |
| 413810                          | E         | N                            |  |  |                                  |  |  |
| 413900                          | E         | N                            |  |  |                                  |  |  |
| 414000                          | E         | N                            |  |  |                                  |  |  |
| 414100                          | E         | N                            |  |  |                                  |  |  |
| 414120                          | E         | N                            |  |  |                                  |  |  |
| 414200                          | E         | N                            |  |  |                                  |  |  |
| 414201                          | E         | N                            |  |  |                                  |  |  |
| 414202                          | E         | N                            |  |  |                                  |  |  |
| 414203                          | E         | N                            |  |  |                                  |  |  |
| 414300                          | E         | N                            |  |  |                                  |  |  |
| 414400                          | E         | N                            |  |  |                                  |  |  |
| 414500                          | E         | N                            |  |  |                                  |  |  |
| 414600                          | E         | N                            |  |  |                                  |  |  |
| 414700                          | E         | N                            |  |  |                                  |  |  |
| 414800                          | E         | N                            |  |  |                                  |  |  |
| 414900                          | E         | N                            |  |  |                                  |  |  |
| 414910                          | E         | N                            |  |  |                                  |  |  |
| 415000                          | E         | N                            |  |  |                                  |  |  |
| 415100                          | E         | N                            |  |  |                                  |  |  |
| 415200                          | E         | N                            |  |  |                                  |  |  |
| 415300                          | E         | N                            |  |  |                                  |  |  |
| 415400                          | E         | N                            |  |  |                                  |  |  |
| 415500                          | E         | N                            |  |  |                                  |  |  |
| 415700                          | E         | N                            |  |  |                                  |  |  |
| 415730                          | E         | N                            |  |  |                                  |  |  |
| 415800                          | E         | N                            |  |  |                                  |  |  |
| 415900                          | E         | N                            |  |  |                                  |  |  |
| 415901                          | E         | N                            |  |  |                                  |  |  |
| 416000                          | E         | N                            |  |  |                                  |  |  |
| 416500                          | E         | N                            |  |  |                                  |  |  |
| 416512                          | E         | N                            |  |  |                                  |  |  |
| 416600                          | E         | N                            |  |  |                                  |  |  |
| 416612                          | E         | N                            |  |  |                                  |  |  |
| 416700                          | E         | N                            |  |  |                                  |  |  |
| 416712                          | E         | N                            |  |  |                                  |  |  |
| 416800                          | E         | N                            |  |  |                                  |  |  |
| 417000                          | E         | N                            |  |  |                                  |  |  |
| 417100                          | E         | N                            |  |  |                                  |  |  |
| 417112                          | E         | N                            |  |  |                                  |  |  |
| 417200                          | E         | N                            |  |  |                                  |  |  |
| 417212                          | E         | N                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | N                            |  |  |                                  |  |  |
| 417312                          | E         | N                            |  |  |                                  |  |  |
| 417400                          | E         | N                            |  |  |                                  |  |  |
| 417500                          | E         | N                            |  |  |                                  |  |  |
| 417590                          | E         | N                            |  |  |                                  |  |  |
| 417600                          | E         | N                            |  |  |                                  |  |  |
| 417690                          | E         | N                            |  |  |                                  |  |  |
| 418000                          | E         | N                            |  |  |                                  |  |  |
| 418300                          | E         | N                            |  |  |                                  |  |  |
| 419000                          | E         | N                            |  |  |                                  |  |  |
| 419100                          | E         | N                            |  |  |                                  |  |  |
| 419200                          | E         | N                            |  |  |                                  |  |  |
| 419300                          | E         | N                            |  |  |                                  |  |  |
| 419500                          | E         | N                            |  |  |                                  |  |  |
| 419600                          | E         | N                            |  |  |                                  |  |  |
| 419700                          | E         | N                            |  |  |                                  |  |  |
| 419900                          | E         | N                            |  |  |                                  |  |  |
| 420100                          | E         | N                            |  |  |                                  |  |  |
| 420190                          | E         | N                            |  |  |                                  |  |  |
| 421000                          | E         | N                            |  |  |                                  |  |  |
| 421100                          | E         | N                            |  |  |                                  |  |  |
| 421200                          | E         | N                            |  |  |                                  |  |  |
| 421500                          | E         | N                            |  |  |                                  |  |  |
| 421512                          | E         | N                            |  |  |                                  |  |  |
| 422100                          | E         | N                            |  |  |                                  |  |  |
| 422200                          | E         | N                            |  |  |                                  |  |  |
| 422300                          | E         | N                            |  |  |                                  |  |  |
| 422500                          | E         | N                            |  |  |                                  |  |  |
| 422512                          | E         | N                            |  |  |                                  |  |  |
| 423000                          | E         | N                            |  |  |                                  |  |  |
| 423100                          | E         | N                            |  |  |                                  |  |  |
| 423110                          | E         | N                            |  |  |                                  |  |  |
| 423200                          | E         | N                            |  |  |                                  |  |  |
| 423300                          | E         | N                            |  |  |                                  |  |  |
| 423400                          | E         | N                            |  |  |                                  |  |  |
| 423500                          | E         | N                            |  |  |                                  |  |  |
| 424000                          | E         | N                            |  |  |                                  |  |  |
| 425100                          | E         | N                            |  |  |                                  |  |  |
| 425200                          | E         | N                            |  |  |                                  |  |  |
| 425300                          | E         | N                            |  |  |                                  |  |  |
| 425400                          | E         | N                            |  |  |                                  |  |  |
| 425500                          | E         | N                            |  |  |                                  |  |  |
| 425512                          | E         | N                            |  |  |                                  |  |  |
| 426000                          | E         | N                            |  |  |                                  |  |  |
| 426100                          | E         | N                            |  |  |                                  |  |  |
| 426200                          | E         | N                            |  |  |                                  |  |  |
| 426300                          | E         | N                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 118

**Rule Name:** Disaster Emergency Fund Code "N" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | N                            |  |  |                                  |  |  |
| 426500                          | E         | N                            |  |  |                                  |  |  |
| 426600                          | E         | N                            |  |  |                                  |  |  |
| 426700                          | E         | N                            |  |  |                                  |  |  |
| 426800                          | E         | N                            |  |  |                                  |  |  |
| 426900                          | E         | N                            |  |  |                                  |  |  |
| 427000                          | E         | N                            |  |  |                                  |  |  |
| 427100                          | E         | N                            |  |  |                                  |  |  |
| 427300                          | E         | N                            |  |  |                                  |  |  |
| 427500                          | E         | N                            |  |  |                                  |  |  |
| 427600                          | E         | N                            |  |  |                                  |  |  |
| 427700                          | E         | N                            |  |  |                                  |  |  |
| 428300                          | E         | N                            |  |  |                                  |  |  |
| 428500                          | E         | N                            |  |  |                                  |  |  |
| 428600                          | E         | N                            |  |  |                                  |  |  |
| 428700                          | E         | N                            |  |  |                                  |  |  |
| 429000                          | E         | N                            |  |  |                                  |  |  |
| 429500                          | E         | N                            |  |  |                                  |  |  |
| 429590                          | E         | N                            |  |  |                                  |  |  |
| 431000                          | E         | N                            |  |  |                                  |  |  |
| 432000                          | E         | N                            |  |  |                                  |  |  |
| 432100                          | E         | N                            |  |  |                                  |  |  |
| 433000                          | E         | N                            |  |  |                                  |  |  |
| 435000                          | E         | N                            |  |  |                                  |  |  |
| 435100                          | E         | N                            |  |  |                                  |  |  |
| 435190                          | E         | N                            |  |  |                                  |  |  |
| 435400                          | E         | N                            |  |  |                                  |  |  |
| 435500                          | E         | N                            |  |  |                                  |  |  |
| 435600                          | E         | N                            |  |  |                                  |  |  |
| 435700                          | E         | N                            |  |  |                                  |  |  |
| 436000                          | E         | N                            |  |  |                                  |  |  |
| 436001                          | E         | N                            |  |  |                                  |  |  |
| 437000                          | E         | N                            |  |  |                                  |  |  |
| 438200                          | E         | N                            |  |  |                                  |  |  |
| 438300                          | E         | N                            |  |  |                                  |  |  |
| 438400                          | E         | N                            |  |  |                                  |  |  |
| 438500                          | E         | N                            |  |  |                                  |  |  |
| 438600                          | E         | N                            |  |  |                                  |  |  |
| 438700                          | E         | N                            |  |  |                                  |  |  |
| 438800                          | E         | N                            |  |  |                                  |  |  |
| 438900                          | E         | N                            |  |  |                                  |  |  |
| 439000                          | E         | N                            |  |  |                                  |  |  |
| 439100                          | E         | N                            |  |  |                                  |  |  |
| 439190                          | E         | N                            |  |  |                                  |  |  |
| 439200                          | E         | N                            |  |  |                                  |  |  |
| 439300                          | E         | N                            |  |  |                                  |  |  |
| 439400                          | E         | N                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 118

**Rule Name:** Disaster Emergency Fund Code "N" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | N                            |  |  |                                  |  |  |
| 439402                          | E         | N                            |  |  |                                  |  |  |
| 439412                          | E         | N                            |  |  |                                  |  |  |
| 439432                          | E         | N                            |  |  |                                  |  |  |
| 439440                          | E         | N                            |  |  |                                  |  |  |
| 439500                          | E         | N                            |  |  |                                  |  |  |
| 439502                          | E         | N                            |  |  |                                  |  |  |
| 439504                          | E         | N                            |  |  |                                  |  |  |
| 439600                          | E         | N                            |  |  |                                  |  |  |
| 439700                          | E         | N                            |  |  |                                  |  |  |
| 439701                          | E         | N                            |  |  |                                  |  |  |
| 439702                          | E         | N                            |  |  |                                  |  |  |
| 439703                          | E         | N                            |  |  |                                  |  |  |
| 439730                          | E         | N                            |  |  |                                  |  |  |
| 439800                          | E         | N                            |  |  |                                  |  |  |
| 439801                          | E         | N                            |  |  |                                  |  |  |
| 439900                          | E         | N                            |  |  |                                  |  |  |
| 442000                          | E         | N                            |  |  |                                  |  |  |
| 443000                          | E         | N                            |  |  |                                  |  |  |
| 445000                          | E         | N                            |  |  |                                  |  |  |
| 449000                          | E         | N                            |  |  |                                  |  |  |
| 451000                          | E         | N                            |  |  |                                  |  |  |
| 459000                          | E         | N                            |  |  |                                  |  |  |
| 461000                          | E         | N                            |  |  |                                  |  |  |
| 462000                          | E         | N                            |  |  |                                  |  |  |
| 462090                          | E         | N                            |  |  |                                  |  |  |
| 462091                          | E         | N                            |  |  |                                  |  |  |
| 463500                          | E         | N                            |  |  |                                  |  |  |
| 465000                          | E         | N                            |  |  |                                  |  |  |
| 469000                          | E         | N                            |  |  |                                  |  |  |
| 470000                          | E         | N                            |  |  |                                  |  |  |
| 472000                          | E         | N                            |  |  |                                  |  |  |
| 479010                          | E         | N                            |  |  |                                  |  |  |
| 480100                          | E         | N                            |  |  |                                  |  |  |
| 480110                          | E         | N                            |  |  |                                  |  |  |
| 480200                          | E         | N                            |  |  |                                  |  |  |
| 483100                          | E         | N                            |  |  |                                  |  |  |
| 483200                          | E         | N                            |  |  |                                  |  |  |
| 487100                          | E         | N                            |  |  |                                  |  |  |
| 487200                          | E         | N                            |  |  |                                  |  |  |
| 488100                          | E         | N                            |  |  |                                  |  |  |
| 488200                          | E         | N                            |  |  |                                  |  |  |
| 490100                          | E         | N                            |  |  |                                  |  |  |
| 490110                          | E         | N                            |  |  |                                  |  |  |
| 490200                          | E         | N                            |  |  |                                  |  |  |
| 490800                          | E         | N                            |  |  |                                  |  |  |
| 493100                          | E         | N                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | N                            |  |  |                                  |  |  |
| 497200                          | E         | N                            |  |  |                                  |  |  |
| 498100                          | E         | N                            |  |  |                                  |  |  |
| 498200                          | E         | N                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 119

**Rule Name:** Disaster Emergency Fund Code "O" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | O                            |  |  | 0                                |  |  |
| 403500                          | E         | O                            |  |  |                                  |  |  |
| 404400                          | E         | O                            |  |  |                                  |  |  |
| 404700                          | E         | O                            |  |  |                                  |  |  |
| 404800                          | E         | O                            |  |  |                                  |  |  |
| 405000                          | E         | O                            |  |  |                                  |  |  |
| 406000                          | E         | O                            |  |  |                                  |  |  |
| 407000                          | E         | O                            |  |  |                                  |  |  |
| 408000                          | E         | O                            |  |  |                                  |  |  |
| 408100                          | E         | O                            |  |  |                                  |  |  |
| 408200                          | E         | O                            |  |  |                                  |  |  |
| 408300                          | E         | O                            |  |  |                                  |  |  |
| 411100                          | E         | O                            |  |  |                                  |  |  |
| 411200                          | E         | O                            |  |  |                                  |  |  |
| 411300                          | E         | O                            |  |  |                                  |  |  |
| 411400                          | E         | O                            |  |  |                                  |  |  |
| 411500                          | E         | O                            |  |  |                                  |  |  |
| 411600                          | E         | O                            |  |  |                                  |  |  |
| 411601                          | E         | O                            |  |  |                                  |  |  |
| 411700                          | E         | O                            |  |  |                                  |  |  |
| 411800                          | E         | O                            |  |  |                                  |  |  |
| 411900                          | E         | O                            |  |  |                                  |  |  |
| 411910                          | E         | O                            |  |  |                                  |  |  |
| 411912                          | E         | O                            |  |  |                                  |  |  |
| 411920                          | E         | O                            |  |  |                                  |  |  |
| 411990                          | E         | O                            |  |  |                                  |  |  |
| 411991                          | E         | O                            |  |  |                                  |  |  |
| 411992                          | E         | O                            |  |  |                                  |  |  |
| 411993                          | E         | O                            |  |  |                                  |  |  |
| 411994                          | E         | O                            |  |  |                                  |  |  |
| 412000                          | E         | O                            |  |  |                                  |  |  |
| 412050                          | E         | O                            |  |  |                                  |  |  |
| 412100                          | E         | O                            |  |  |                                  |  |  |
| 412200                          | E         | O                            |  |  |                                  |  |  |
| 412250                          | E         | O                            |  |  |                                  |  |  |
| 412300                          | E         | O                            |  |  |                                  |  |  |
| 412400                          | E         | O                            |  |  |                                  |  |  |
| 412500                          | E         | O                            |  |  |                                  |  |  |
| 412600                          | E         | O                            |  |  |                                  |  |  |
| 412700                          | E         | O                            |  |  |                                  |  |  |
| 412800                          | E         | O                            |  |  |                                  |  |  |
| 412900                          | E         | O                            |  |  |                                  |  |  |
| 413000                          | E         | O                            |  |  |                                  |  |  |
| 413100                          | E         | O                            |  |  |                                  |  |  |
| 413120                          | E         | O                            |  |  |                                  |  |  |
| 413200                          | E         | O                            |  |  |                                  |  |  |
| 413300                          | E         | O                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | O                            |  |  |                                  |  |  |
| 413415                          | E         | O                            |  |  |                                  |  |  |
| 413500                          | E         | O                            |  |  |                                  |  |  |
| 413600                          | E         | O                            |  |  |                                  |  |  |
| 413700                          | E         | O                            |  |  |                                  |  |  |
| 413800                          | E         | O                            |  |  |                                  |  |  |
| 413810                          | E         | O                            |  |  |                                  |  |  |
| 413900                          | E         | O                            |  |  |                                  |  |  |
| 414000                          | E         | O                            |  |  |                                  |  |  |
| 414100                          | E         | O                            |  |  |                                  |  |  |
| 414120                          | E         | O                            |  |  |                                  |  |  |
| 414200                          | E         | O                            |  |  |                                  |  |  |
| 414201                          | E         | O                            |  |  |                                  |  |  |
| 414202                          | E         | O                            |  |  |                                  |  |  |
| 414203                          | E         | O                            |  |  |                                  |  |  |
| 414300                          | E         | O                            |  |  |                                  |  |  |
| 414400                          | E         | O                            |  |  |                                  |  |  |
| 414500                          | E         | O                            |  |  |                                  |  |  |
| 414600                          | E         | O                            |  |  |                                  |  |  |
| 414700                          | E         | O                            |  |  |                                  |  |  |
| 414800                          | E         | O                            |  |  |                                  |  |  |
| 414900                          | E         | O                            |  |  |                                  |  |  |
| 414910                          | E         | O                            |  |  |                                  |  |  |
| 415000                          | E         | O                            |  |  |                                  |  |  |
| 415100                          | E         | O                            |  |  |                                  |  |  |
| 415200                          | E         | O                            |  |  |                                  |  |  |
| 415300                          | E         | O                            |  |  |                                  |  |  |
| 415400                          | E         | O                            |  |  |                                  |  |  |
| 415500                          | E         | O                            |  |  |                                  |  |  |
| 415700                          | E         | O                            |  |  |                                  |  |  |
| 415730                          | E         | O                            |  |  |                                  |  |  |
| 415800                          | E         | O                            |  |  |                                  |  |  |
| 415900                          | E         | O                            |  |  |                                  |  |  |
| 415901                          | E         | O                            |  |  |                                  |  |  |
| 416000                          | E         | O                            |  |  |                                  |  |  |
| 416500                          | E         | O                            |  |  |                                  |  |  |
| 416512                          | E         | O                            |  |  |                                  |  |  |
| 416600                          | E         | O                            |  |  |                                  |  |  |
| 416612                          | E         | O                            |  |  |                                  |  |  |
| 416700                          | E         | O                            |  |  |                                  |  |  |
| 416712                          | E         | O                            |  |  |                                  |  |  |
| 416800                          | E         | O                            |  |  |                                  |  |  |
| 417000                          | E         | O                            |  |  |                                  |  |  |
| 417100                          | E         | O                            |  |  |                                  |  |  |
| 417112                          | E         | O                            |  |  |                                  |  |  |
| 417200                          | E         | O                            |  |  |                                  |  |  |
| 417212                          | E         | O                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 119

**Rule Name:** Disaster Emergency Fund Code "O" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | O                            |  |  |                                  |  |  |
| 417312                          | E         | O                            |  |  |                                  |  |  |
| 417400                          | E         | O                            |  |  |                                  |  |  |
| 417500                          | E         | O                            |  |  |                                  |  |  |
| 417590                          | E         | O                            |  |  |                                  |  |  |
| 417600                          | E         | O                            |  |  |                                  |  |  |
| 417690                          | E         | O                            |  |  |                                  |  |  |
| 418000                          | E         | O                            |  |  |                                  |  |  |
| 418300                          | E         | O                            |  |  |                                  |  |  |
| 419000                          | E         | O                            |  |  |                                  |  |  |
| 419100                          | E         | O                            |  |  |                                  |  |  |
| 419200                          | E         | O                            |  |  |                                  |  |  |
| 419300                          | E         | O                            |  |  |                                  |  |  |
| 419500                          | E         | O                            |  |  |                                  |  |  |
| 419600                          | E         | O                            |  |  |                                  |  |  |
| 419700                          | E         | O                            |  |  |                                  |  |  |
| 419900                          | E         | O                            |  |  |                                  |  |  |
| 420100                          | E         | O                            |  |  |                                  |  |  |
| 420190                          | E         | O                            |  |  |                                  |  |  |
| 421000                          | E         | O                            |  |  |                                  |  |  |
| 421100                          | E         | O                            |  |  |                                  |  |  |
| 421200                          | E         | O                            |  |  |                                  |  |  |
| 421500                          | E         | O                            |  |  |                                  |  |  |
| 421512                          | E         | O                            |  |  |                                  |  |  |
| 422100                          | E         | O                            |  |  |                                  |  |  |
| 422200                          | E         | O                            |  |  |                                  |  |  |
| 422300                          | E         | O                            |  |  |                                  |  |  |
| 422500                          | E         | O                            |  |  |                                  |  |  |
| 422512                          | E         | O                            |  |  |                                  |  |  |
| 423000                          | E         | O                            |  |  |                                  |  |  |
| 423100                          | E         | O                            |  |  |                                  |  |  |
| 423110                          | E         | O                            |  |  |                                  |  |  |
| 423200                          | E         | O                            |  |  |                                  |  |  |
| 423300                          | E         | O                            |  |  |                                  |  |  |
| 423400                          | E         | O                            |  |  |                                  |  |  |
| 423500                          | E         | O                            |  |  |                                  |  |  |
| 424000                          | E         | O                            |  |  |                                  |  |  |
| 425100                          | E         | O                            |  |  |                                  |  |  |
| 425200                          | E         | O                            |  |  |                                  |  |  |
| 425300                          | E         | O                            |  |  |                                  |  |  |
| 425400                          | E         | O                            |  |  |                                  |  |  |
| 425500                          | E         | O                            |  |  |                                  |  |  |
| 425512                          | E         | O                            |  |  |                                  |  |  |
| 426000                          | E         | O                            |  |  |                                  |  |  |
| 426100                          | E         | O                            |  |  |                                  |  |  |
| 426200                          | E         | O                            |  |  |                                  |  |  |
| 426300                          | E         | O                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | O                            |  |  |                                  |  |  |
| 426500                          | E         | O                            |  |  |                                  |  |  |
| 426600                          | E         | O                            |  |  |                                  |  |  |
| 426700                          | E         | O                            |  |  |                                  |  |  |
| 426800                          | E         | O                            |  |  |                                  |  |  |
| 426900                          | E         | O                            |  |  |                                  |  |  |
| 427000                          | E         | O                            |  |  |                                  |  |  |
| 427100                          | E         | O                            |  |  |                                  |  |  |
| 427300                          | E         | O                            |  |  |                                  |  |  |
| 427500                          | E         | O                            |  |  |                                  |  |  |
| 427600                          | E         | O                            |  |  |                                  |  |  |
| 427700                          | E         | O                            |  |  |                                  |  |  |
| 428300                          | E         | O                            |  |  |                                  |  |  |
| 428500                          | E         | O                            |  |  |                                  |  |  |
| 428600                          | E         | O                            |  |  |                                  |  |  |
| 428700                          | E         | O                            |  |  |                                  |  |  |
| 429000                          | E         | O                            |  |  |                                  |  |  |
| 429500                          | E         | O                            |  |  |                                  |  |  |
| 429590                          | E         | O                            |  |  |                                  |  |  |
| 431000                          | E         | O                            |  |  |                                  |  |  |
| 432000                          | E         | O                            |  |  |                                  |  |  |
| 432100                          | E         | O                            |  |  |                                  |  |  |
| 433000                          | E         | O                            |  |  |                                  |  |  |
| 435000                          | E         | O                            |  |  |                                  |  |  |
| 435100                          | E         | O                            |  |  |                                  |  |  |
| 435190                          | E         | O                            |  |  |                                  |  |  |
| 435400                          | E         | O                            |  |  |                                  |  |  |
| 435500                          | E         | O                            |  |  |                                  |  |  |
| 435600                          | E         | O                            |  |  |                                  |  |  |
| 435700                          | E         | O                            |  |  |                                  |  |  |
| 436000                          | E         | O                            |  |  |                                  |  |  |
| 436001                          | E         | O                            |  |  |                                  |  |  |
| 437000                          | E         | O                            |  |  |                                  |  |  |
| 438200                          | E         | O                            |  |  |                                  |  |  |
| 438300                          | E         | O                            |  |  |                                  |  |  |
| 438400                          | E         | O                            |  |  |                                  |  |  |
| 438500                          | E         | O                            |  |  |                                  |  |  |
| 438600                          | E         | O                            |  |  |                                  |  |  |
| 438700                          | E         | O                            |  |  |                                  |  |  |
| 438800                          | E         | O                            |  |  |                                  |  |  |
| 438900                          | E         | O                            |  |  |                                  |  |  |
| 439000                          | E         | O                            |  |  |                                  |  |  |
| 439100                          | E         | O                            |  |  |                                  |  |  |
| 439190                          | E         | O                            |  |  |                                  |  |  |
| 439200                          | E         | O                            |  |  |                                  |  |  |
| 439300                          | E         | O                            |  |  |                                  |  |  |
| 439400                          | E         | O                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 119

**Rule Name:** Disaster Emergency Fund Code "O" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | O                            |  |  |                                  |  |  |
| 439402                          | E         | O                            |  |  |                                  |  |  |
| 439412                          | E         | O                            |  |  |                                  |  |  |
| 439432                          | E         | O                            |  |  |                                  |  |  |
| 439440                          | E         | O                            |  |  |                                  |  |  |
| 439500                          | E         | O                            |  |  |                                  |  |  |
| 439502                          | E         | O                            |  |  |                                  |  |  |
| 439504                          | E         | O                            |  |  |                                  |  |  |
| 439600                          | E         | O                            |  |  |                                  |  |  |
| 439700                          | E         | O                            |  |  |                                  |  |  |
| 439701                          | E         | O                            |  |  |                                  |  |  |
| 439702                          | E         | O                            |  |  |                                  |  |  |
| 439703                          | E         | O                            |  |  |                                  |  |  |
| 439730                          | E         | O                            |  |  |                                  |  |  |
| 439800                          | E         | O                            |  |  |                                  |  |  |
| 439801                          | E         | O                            |  |  |                                  |  |  |
| 439900                          | E         | O                            |  |  |                                  |  |  |
| 442000                          | E         | O                            |  |  |                                  |  |  |
| 443000                          | E         | O                            |  |  |                                  |  |  |
| 445000                          | E         | O                            |  |  |                                  |  |  |
| 449000                          | E         | O                            |  |  |                                  |  |  |
| 451000                          | E         | O                            |  |  |                                  |  |  |
| 459000                          | E         | O                            |  |  |                                  |  |  |
| 461000                          | E         | O                            |  |  |                                  |  |  |
| 462000                          | E         | O                            |  |  |                                  |  |  |
| 462090                          | E         | O                            |  |  |                                  |  |  |
| 462091                          | E         | O                            |  |  |                                  |  |  |
| 463500                          | E         | O                            |  |  |                                  |  |  |
| 465000                          | E         | O                            |  |  |                                  |  |  |
| 469000                          | E         | O                            |  |  |                                  |  |  |
| 470000                          | E         | O                            |  |  |                                  |  |  |
| 472000                          | E         | O                            |  |  |                                  |  |  |
| 479010                          | E         | O                            |  |  |                                  |  |  |
| 480100                          | E         | O                            |  |  |                                  |  |  |
| 480110                          | E         | O                            |  |  |                                  |  |  |
| 480200                          | E         | O                            |  |  |                                  |  |  |
| 483100                          | E         | O                            |  |  |                                  |  |  |
| 483200                          | E         | O                            |  |  |                                  |  |  |
| 487100                          | E         | O                            |  |  |                                  |  |  |
| 487200                          | E         | O                            |  |  |                                  |  |  |
| 488100                          | E         | O                            |  |  |                                  |  |  |
| 488200                          | E         | O                            |  |  |                                  |  |  |
| 490100                          | E         | O                            |  |  |                                  |  |  |
| 490110                          | E         | O                            |  |  |                                  |  |  |
| 490200                          | E         | O                            |  |  |                                  |  |  |
| 490800                          | E         | O                            |  |  |                                  |  |  |
| 493100                          | E         | O                            |  |  |                                  |  |  |

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  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | O                            |  |  |                                  |  |  |
| 497200                          | E         | O                            |  |  |                                  |  |  |
| 498100                          | E         | O                            |  |  |                                  |  |  |
| 498200                          | E         | O                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 120

**Rule Name:** Disaster Emergency Fund Code "P" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | P                            |  |  | 0                                |  |  |
| 403500                          | E         | P                            |  |  |                                  |  |  |
| 404400                          | E         | P                            |  |  |                                  |  |  |
| 404700                          | E         | P                            |  |  |                                  |  |  |
| 404800                          | E         | P                            |  |  |                                  |  |  |
| 405000                          | E         | P                            |  |  |                                  |  |  |
| 406000                          | E         | P                            |  |  |                                  |  |  |
| 407000                          | E         | P                            |  |  |                                  |  |  |
| 408000                          | E         | P                            |  |  |                                  |  |  |
| 408100                          | E         | P                            |  |  |                                  |  |  |
| 408200                          | E         | P                            |  |  |                                  |  |  |
| 408300                          | E         | P                            |  |  |                                  |  |  |
| 411100                          | E         | P                            |  |  |                                  |  |  |
| 411200                          | E         | P                            |  |  |                                  |  |  |
| 411300                          | E         | P                            |  |  |                                  |  |  |
| 411400                          | E         | P                            |  |  |                                  |  |  |
| 411500                          | E         | P                            |  |  |                                  |  |  |
| 411600                          | E         | P                            |  |  |                                  |  |  |
| 411601                          | E         | P                            |  |  |                                  |  |  |
| 411700                          | E         | P                            |  |  |                                  |  |  |
| 411800                          | E         | P                            |  |  |                                  |  |  |
| 411900                          | E         | P                            |  |  |                                  |  |  |
| 411910                          | E         | P                            |  |  |                                  |  |  |
| 411912                          | E         | P                            |  |  |                                  |  |  |
| 411920                          | E         | P                            |  |  |                                  |  |  |
| 411990                          | E         | P                            |  |  |                                  |  |  |
| 411991                          | E         | P                            |  |  |                                  |  |  |
| 411992                          | E         | P                            |  |  |                                  |  |  |
| 411993                          | E         | P                            |  |  |                                  |  |  |
| 411994                          | E         | P                            |  |  |                                  |  |  |
| 412000                          | E         | P                            |  |  |                                  |  |  |
| 412050                          | E         | P                            |  |  |                                  |  |  |
| 412100                          | E         | P                            |  |  |                                  |  |  |
| 412200                          | E         | P                            |  |  |                                  |  |  |
| 412250                          | E         | P                            |  |  |                                  |  |  |
| 412300                          | E         | P                            |  |  |                                  |  |  |
| 412400                          | E         | P                            |  |  |                                  |  |  |
| 412500                          | E         | P                            |  |  |                                  |  |  |
| 412600                          | E         | P                            |  |  |                                  |  |  |
| 412700                          | E         | P                            |  |  |                                  |  |  |
| 412800                          | E         | P                            |  |  |                                  |  |  |
| 412900                          | E         | P                            |  |  |                                  |  |  |
| 413000                          | E         | P                            |  |  |                                  |  |  |
| 413100                          | E         | P                            |  |  |                                  |  |  |
| 413120                          | E         | P                            |  |  |                                  |  |  |
| 413200                          | E         | P                            |  |  |                                  |  |  |
| 413300                          | E         | P                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 120

Rule Name: Disaster Emergency Fund Code "P" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | P                            |  |  |                                  |  |  |
| 413415                          | E         | P                            |  |  |                                  |  |  |
| 413500                          | E         | P                            |  |  |                                  |  |  |
| 413600                          | E         | P                            |  |  |                                  |  |  |
| 413700                          | E         | P                            |  |  |                                  |  |  |
| 413800                          | E         | P                            |  |  |                                  |  |  |
| 413810                          | E         | P                            |  |  |                                  |  |  |
| 413900                          | E         | P                            |  |  |                                  |  |  |
| 414000                          | E         | P                            |  |  |                                  |  |  |
| 414100                          | E         | P                            |  |  |                                  |  |  |
| 414120                          | E         | P                            |  |  |                                  |  |  |
| 414200                          | E         | P                            |  |  |                                  |  |  |
| 414201                          | E         | P                            |  |  |                                  |  |  |
| 414202                          | E         | P                            |  |  |                                  |  |  |
| 414203                          | E         | P                            |  |  |                                  |  |  |
| 414300                          | E         | P                            |  |  |                                  |  |  |
| 414400                          | E         | P                            |  |  |                                  |  |  |
| 414500                          | E         | P                            |  |  |                                  |  |  |
| 414600                          | E         | P                            |  |  |                                  |  |  |
| 414700                          | E         | P                            |  |  |                                  |  |  |
| 414800                          | E         | P                            |  |  |                                  |  |  |
| 414900                          | E         | P                            |  |  |                                  |  |  |
| 414910                          | E         | P                            |  |  |                                  |  |  |
| 415000                          | E         | P                            |  |  |                                  |  |  |
| 415100                          | E         | P                            |  |  |                                  |  |  |
| 415200                          | E         | P                            |  |  |                                  |  |  |
| 415300                          | E         | P                            |  |  |                                  |  |  |
| 415400                          | E         | P                            |  |  |                                  |  |  |
| 415500                          | E         | P                            |  |  |                                  |  |  |
| 415700                          | E         | P                            |  |  |                                  |  |  |
| 415730                          | E         | P                            |  |  |                                  |  |  |
| 415800                          | E         | P                            |  |  |                                  |  |  |
| 415900                          | E         | P                            |  |  |                                  |  |  |
| 415901                          | E         | P                            |  |  |                                  |  |  |
| 416000                          | E         | P                            |  |  |                                  |  |  |
| 416500                          | E         | P                            |  |  |                                  |  |  |
| 416512                          | E         | P                            |  |  |                                  |  |  |
| 416600                          | E         | P                            |  |  |                                  |  |  |
| 416612                          | E         | P                            |  |  |                                  |  |  |
| 416700                          | E         | P                            |  |  |                                  |  |  |
| 416712                          | E         | P                            |  |  |                                  |  |  |
| 416800                          | E         | P                            |  |  |                                  |  |  |
| 417000                          | E         | P                            |  |  |                                  |  |  |
| 417100                          | E         | P                            |  |  |                                  |  |  |
| 417112                          | E         | P                            |  |  |                                  |  |  |
| 417200                          | E         | P                            |  |  |                                  |  |  |
| 417212                          | E         | P                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 120

**Rule Name:** Disaster Emergency Fund Code "P" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | P                            |  |  |                                  |  |  |
| 417312                          | E         | P                            |  |  |                                  |  |  |
| 417400                          | E         | P                            |  |  |                                  |  |  |
| 417500                          | E         | P                            |  |  |                                  |  |  |
| 417590                          | E         | P                            |  |  |                                  |  |  |
| 417600                          | E         | P                            |  |  |                                  |  |  |
| 417690                          | E         | P                            |  |  |                                  |  |  |
| 418000                          | E         | P                            |  |  |                                  |  |  |
| 418300                          | E         | P                            |  |  |                                  |  |  |
| 419000                          | E         | P                            |  |  |                                  |  |  |
| 419100                          | E         | P                            |  |  |                                  |  |  |
| 419200                          | E         | P                            |  |  |                                  |  |  |
| 419300                          | E         | P                            |  |  |                                  |  |  |
| 419500                          | E         | P                            |  |  |                                  |  |  |
| 419600                          | E         | P                            |  |  |                                  |  |  |
| 419700                          | E         | P                            |  |  |                                  |  |  |
| 419900                          | E         | P                            |  |  |                                  |  |  |
| 420100                          | E         | P                            |  |  |                                  |  |  |
| 420190                          | E         | P                            |  |  |                                  |  |  |
| 421000                          | E         | P                            |  |  |                                  |  |  |
| 421100                          | E         | P                            |  |  |                                  |  |  |
| 421200                          | E         | P                            |  |  |                                  |  |  |
| 421500                          | E         | P                            |  |  |                                  |  |  |
| 421512                          | E         | P                            |  |  |                                  |  |  |
| 422100                          | E         | P                            |  |  |                                  |  |  |
| 422200                          | E         | P                            |  |  |                                  |  |  |
| 422300                          | E         | P                            |  |  |                                  |  |  |
| 422500                          | E         | P                            |  |  |                                  |  |  |
| 422512                          | E         | P                            |  |  |                                  |  |  |
| 423000                          | E         | P                            |  |  |                                  |  |  |
| 423100                          | E         | P                            |  |  |                                  |  |  |
| 423110                          | E         | P                            |  |  |                                  |  |  |
| 423200                          | E         | P                            |  |  |                                  |  |  |
| 423300                          | E         | P                            |  |  |                                  |  |  |
| 423400                          | E         | P                            |  |  |                                  |  |  |
| 423500                          | E         | P                            |  |  |                                  |  |  |
| 424000                          | E         | P                            |  |  |                                  |  |  |
| 425100                          | E         | P                            |  |  |                                  |  |  |
| 425200                          | E         | P                            |  |  |                                  |  |  |
| 425300                          | E         | P                            |  |  |                                  |  |  |
| 425400                          | E         | P                            |  |  |                                  |  |  |
| 425500                          | E         | P                            |  |  |                                  |  |  |
| 425512                          | E         | P                            |  |  |                                  |  |  |
| 426000                          | E         | P                            |  |  |                                  |  |  |
| 426100                          | E         | P                            |  |  |                                  |  |  |
| 426200                          | E         | P                            |  |  |                                  |  |  |
| 426300                          | E         | P                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 120

**Rule Name:** Disaster Emergency Fund Code "P" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | P                            |  |  |                                  |  |  |
| 426500                          | E         | P                            |  |  |                                  |  |  |
| 426600                          | E         | P                            |  |  |                                  |  |  |
| 426700                          | E         | P                            |  |  |                                  |  |  |
| 426800                          | E         | P                            |  |  |                                  |  |  |
| 426900                          | E         | P                            |  |  |                                  |  |  |
| 427000                          | E         | P                            |  |  |                                  |  |  |
| 427100                          | E         | P                            |  |  |                                  |  |  |
| 427300                          | E         | P                            |  |  |                                  |  |  |
| 427500                          | E         | P                            |  |  |                                  |  |  |
| 427600                          | E         | P                            |  |  |                                  |  |  |
| 427700                          | E         | P                            |  |  |                                  |  |  |
| 428300                          | E         | P                            |  |  |                                  |  |  |
| 428500                          | E         | P                            |  |  |                                  |  |  |
| 428600                          | E         | P                            |  |  |                                  |  |  |
| 428700                          | E         | P                            |  |  |                                  |  |  |
| 429000                          | E         | P                            |  |  |                                  |  |  |
| 429500                          | E         | P                            |  |  |                                  |  |  |
| 429590                          | E         | P                            |  |  |                                  |  |  |
| 431000                          | E         | P                            |  |  |                                  |  |  |
| 432000                          | E         | P                            |  |  |                                  |  |  |
| 432100                          | E         | P                            |  |  |                                  |  |  |
| 433000                          | E         | P                            |  |  |                                  |  |  |
| 435000                          | E         | P                            |  |  |                                  |  |  |
| 435100                          | E         | P                            |  |  |                                  |  |  |
| 435190                          | E         | P                            |  |  |                                  |  |  |
| 435400                          | E         | P                            |  |  |                                  |  |  |
| 435500                          | E         | P                            |  |  |                                  |  |  |
| 435600                          | E         | P                            |  |  |                                  |  |  |
| 435700                          | E         | P                            |  |  |                                  |  |  |
| 436000                          | E         | P                            |  |  |                                  |  |  |
| 436001                          | E         | P                            |  |  |                                  |  |  |
| 437000                          | E         | P                            |  |  |                                  |  |  |
| 438200                          | E         | P                            |  |  |                                  |  |  |
| 438300                          | E         | P                            |  |  |                                  |  |  |
| 438400                          | E         | P                            |  |  |                                  |  |  |
| 438500                          | E         | P                            |  |  |                                  |  |  |
| 438600                          | E         | P                            |  |  |                                  |  |  |
| 438700                          | E         | P                            |  |  |                                  |  |  |
| 438800                          | E         | P                            |  |  |                                  |  |  |
| 438900                          | E         | P                            |  |  |                                  |  |  |
| 439000                          | E         | P                            |  |  |                                  |  |  |
| 439100                          | E         | P                            |  |  |                                  |  |  |
| 439190                          | E         | P                            |  |  |                                  |  |  |
| 439200                          | E         | P                            |  |  |                                  |  |  |
| 439300                          | E         | P                            |  |  |                                  |  |  |
| 439400                          | E         | P                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 120

**Rule Name:** Disaster Emergency Fund Code "P" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | P                            |  |  |                                  |  |  |
| 439402                          | E         | P                            |  |  |                                  |  |  |
| 439412                          | E         | P                            |  |  |                                  |  |  |
| 439432                          | E         | P                            |  |  |                                  |  |  |
| 439440                          | E         | P                            |  |  |                                  |  |  |
| 439500                          | E         | P                            |  |  |                                  |  |  |
| 439502                          | E         | P                            |  |  |                                  |  |  |
| 439504                          | E         | P                            |  |  |                                  |  |  |
| 439600                          | E         | P                            |  |  |                                  |  |  |
| 439700                          | E         | P                            |  |  |                                  |  |  |
| 439701                          | E         | P                            |  |  |                                  |  |  |
| 439702                          | E         | P                            |  |  |                                  |  |  |
| 439703                          | E         | P                            |  |  |                                  |  |  |
| 439730                          | E         | P                            |  |  |                                  |  |  |
| 439800                          | E         | P                            |  |  |                                  |  |  |
| 439801                          | E         | P                            |  |  |                                  |  |  |
| 439900                          | E         | P                            |  |  |                                  |  |  |
| 442000                          | E         | P                            |  |  |                                  |  |  |
| 443000                          | E         | P                            |  |  |                                  |  |  |
| 445000                          | E         | P                            |  |  |                                  |  |  |
| 449000                          | E         | P                            |  |  |                                  |  |  |
| 451000                          | E         | P                            |  |  |                                  |  |  |
| 459000                          | E         | P                            |  |  |                                  |  |  |
| 461000                          | E         | P                            |  |  |                                  |  |  |
| 462000                          | E         | P                            |  |  |                                  |  |  |
| 462090                          | E         | P                            |  |  |                                  |  |  |
| 462091                          | E         | P                            |  |  |                                  |  |  |
| 463500                          | E         | P                            |  |  |                                  |  |  |
| 465000                          | E         | P                            |  |  |                                  |  |  |
| 469000                          | E         | P                            |  |  |                                  |  |  |
| 470000                          | E         | P                            |  |  |                                  |  |  |
| 472000                          | E         | P                            |  |  |                                  |  |  |
| 479010                          | E         | P                            |  |  |                                  |  |  |
| 480100                          | E         | P                            |  |  |                                  |  |  |
| 480110                          | E         | P                            |  |  |                                  |  |  |
| 480200                          | E         | P                            |  |  |                                  |  |  |
| 483100                          | E         | P                            |  |  |                                  |  |  |
| 483200                          | E         | P                            |  |  |                                  |  |  |
| 487100                          | E         | P                            |  |  |                                  |  |  |
| 487200                          | E         | P                            |  |  |                                  |  |  |
| 488100                          | E         | P                            |  |  |                                  |  |  |
| 488200                          | E         | P                            |  |  |                                  |  |  |
| 490100                          | E         | P                            |  |  |                                  |  |  |
| 490110                          | E         | P                            |  |  |                                  |  |  |
| 490200                          | E         | P                            |  |  |                                  |  |  |
| 490800                          | E         | P                            |  |  |                                  |  |  |
| 493100                          | E         | P                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | P                            |  |  |                                  |  |  |
| 497200                          | E         | P                            |  |  |                                  |  |  |
| 498100                          | E         | P                            |  |  |                                  |  |  |
| 498200                          | E         | P                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 121

**Rule Name:** Disaster Emergency Fund Code "R" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | R                            |  |  | 0                                |  |  |
| 403500                          | E         | R                            |  |  |                                  |  |  |
| 404400                          | E         | R                            |  |  |                                  |  |  |
| 404700                          | E         | R                            |  |  |                                  |  |  |
| 404800                          | E         | R                            |  |  |                                  |  |  |
| 405000                          | E         | R                            |  |  |                                  |  |  |
| 406000                          | E         | R                            |  |  |                                  |  |  |
| 407000                          | E         | R                            |  |  |                                  |  |  |
| 408000                          | E         | R                            |  |  |                                  |  |  |
| 408100                          | E         | R                            |  |  |                                  |  |  |
| 408200                          | E         | R                            |  |  |                                  |  |  |
| 408300                          | E         | R                            |  |  |                                  |  |  |
| 411100                          | E         | R                            |  |  |                                  |  |  |
| 411200                          | E         | R                            |  |  |                                  |  |  |
| 411300                          | E         | R                            |  |  |                                  |  |  |
| 411400                          | E         | R                            |  |  |                                  |  |  |
| 411500                          | E         | R                            |  |  |                                  |  |  |
| 411600                          | E         | R                            |  |  |                                  |  |  |
| 411601                          | E         | R                            |  |  |                                  |  |  |
| 411700                          | E         | R                            |  |  |                                  |  |  |
| 411800                          | E         | R                            |  |  |                                  |  |  |
| 411900                          | E         | R                            |  |  |                                  |  |  |
| 411910                          | E         | R                            |  |  |                                  |  |  |
| 411912                          | E         | R                            |  |  |                                  |  |  |
| 411920                          | E         | R                            |  |  |                                  |  |  |
| 411990                          | E         | R                            |  |  |                                  |  |  |
| 411991                          | E         | R                            |  |  |                                  |  |  |
| 411992                          | E         | R                            |  |  |                                  |  |  |
| 411993                          | E         | R                            |  |  |                                  |  |  |
| 411994                          | E         | R                            |  |  |                                  |  |  |
| 412000                          | E         | R                            |  |  |                                  |  |  |
| 412050                          | E         | R                            |  |  |                                  |  |  |
| 412100                          | E         | R                            |  |  |                                  |  |  |
| 412200                          | E         | R                            |  |  |                                  |  |  |
| 412250                          | E         | R                            |  |  |                                  |  |  |
| 412300                          | E         | R                            |  |  |                                  |  |  |
| 412400                          | E         | R                            |  |  |                                  |  |  |
| 412500                          | E         | R                            |  |  |                                  |  |  |
| 412600                          | E         | R                            |  |  |                                  |  |  |
| 412700                          | E         | R                            |  |  |                                  |  |  |
| 412800                          | E         | R                            |  |  |                                  |  |  |
| 412900                          | E         | R                            |  |  |                                  |  |  |
| 413000                          | E         | R                            |  |  |                                  |  |  |
| 413100                          | E         | R                            |  |  |                                  |  |  |
| 413120                          | E         | R                            |  |  |                                  |  |  |
| 413200                          | E         | R                            |  |  |                                  |  |  |
| 413300                          | E         | R                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 121

Rule Name: Disaster Emergency Fund Code "R" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | R                            |  |  |                                  |  |  |
| 413415                          | E         | R                            |  |  |                                  |  |  |
| 413500                          | E         | R                            |  |  |                                  |  |  |
| 413600                          | E         | R                            |  |  |                                  |  |  |
| 413700                          | E         | R                            |  |  |                                  |  |  |
| 413800                          | E         | R                            |  |  |                                  |  |  |
| 413810                          | E         | R                            |  |  |                                  |  |  |
| 413900                          | E         | R                            |  |  |                                  |  |  |
| 414000                          | E         | R                            |  |  |                                  |  |  |
| 414100                          | E         | R                            |  |  |                                  |  |  |
| 414120                          | E         | R                            |  |  |                                  |  |  |
| 414200                          | E         | R                            |  |  |                                  |  |  |
| 414201                          | E         | R                            |  |  |                                  |  |  |
| 414202                          | E         | R                            |  |  |                                  |  |  |
| 414203                          | E         | R                            |  |  |                                  |  |  |
| 414300                          | E         | R                            |  |  |                                  |  |  |
| 414400                          | E         | R                            |  |  |                                  |  |  |
| 414500                          | E         | R                            |  |  |                                  |  |  |
| 414600                          | E         | R                            |  |  |                                  |  |  |
| 414700                          | E         | R                            |  |  |                                  |  |  |
| 414800                          | E         | R                            |  |  |                                  |  |  |
| 414900                          | E         | R                            |  |  |                                  |  |  |
| 414910                          | E         | R                            |  |  |                                  |  |  |
| 415000                          | E         | R                            |  |  |                                  |  |  |
| 415100                          | E         | R                            |  |  |                                  |  |  |
| 415200                          | E         | R                            |  |  |                                  |  |  |
| 415300                          | E         | R                            |  |  |                                  |  |  |
| 415400                          | E         | R                            |  |  |                                  |  |  |
| 415500                          | E         | R                            |  |  |                                  |  |  |
| 415700                          | E         | R                            |  |  |                                  |  |  |
| 415730                          | E         | R                            |  |  |                                  |  |  |
| 415800                          | E         | R                            |  |  |                                  |  |  |
| 415900                          | E         | R                            |  |  |                                  |  |  |
| 415901                          | E         | R                            |  |  |                                  |  |  |
| 416000                          | E         | R                            |  |  |                                  |  |  |
| 416500                          | E         | R                            |  |  |                                  |  |  |
| 416512                          | E         | R                            |  |  |                                  |  |  |
| 416600                          | E         | R                            |  |  |                                  |  |  |
| 416612                          | E         | R                            |  |  |                                  |  |  |
| 416700                          | E         | R                            |  |  |                                  |  |  |
| 416712                          | E         | R                            |  |  |                                  |  |  |
| 416800                          | E         | R                            |  |  |                                  |  |  |
| 417000                          | E         | R                            |  |  |                                  |  |  |
| 417100                          | E         | R                            |  |  |                                  |  |  |
| 417112                          | E         | R                            |  |  |                                  |  |  |
| 417200                          | E         | R                            |  |  |                                  |  |  |
| 417212                          | E         | R                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 121

**Rule Name:** Disaster Emergency Fund Code "R" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | R                            |  |  |                                  |  |  |
| 417312                          | E         | R                            |  |  |                                  |  |  |
| 417400                          | E         | R                            |  |  |                                  |  |  |
| 417500                          | E         | R                            |  |  |                                  |  |  |
| 417590                          | E         | R                            |  |  |                                  |  |  |
| 417600                          | E         | R                            |  |  |                                  |  |  |
| 417690                          | E         | R                            |  |  |                                  |  |  |
| 418000                          | E         | R                            |  |  |                                  |  |  |
| 418300                          | E         | R                            |  |  |                                  |  |  |
| 419000                          | E         | R                            |  |  |                                  |  |  |
| 419100                          | E         | R                            |  |  |                                  |  |  |
| 419200                          | E         | R                            |  |  |                                  |  |  |
| 419300                          | E         | R                            |  |  |                                  |  |  |
| 419500                          | E         | R                            |  |  |                                  |  |  |
| 419600                          | E         | R                            |  |  |                                  |  |  |
| 419700                          | E         | R                            |  |  |                                  |  |  |
| 419900                          | E         | R                            |  |  |                                  |  |  |
| 420100                          | E         | R                            |  |  |                                  |  |  |
| 420190                          | E         | R                            |  |  |                                  |  |  |
| 421000                          | E         | R                            |  |  |                                  |  |  |
| 421100                          | E         | R                            |  |  |                                  |  |  |
| 421200                          | E         | R                            |  |  |                                  |  |  |
| 421500                          | E         | R                            |  |  |                                  |  |  |
| 421512                          | E         | R                            |  |  |                                  |  |  |
| 422100                          | E         | R                            |  |  |                                  |  |  |
| 422200                          | E         | R                            |  |  |                                  |  |  |
| 422300                          | E         | R                            |  |  |                                  |  |  |
| 422500                          | E         | R                            |  |  |                                  |  |  |
| 422512                          | E         | R                            |  |  |                                  |  |  |
| 423000                          | E         | R                            |  |  |                                  |  |  |
| 423100                          | E         | R                            |  |  |                                  |  |  |
| 423110                          | E         | R                            |  |  |                                  |  |  |
| 423200                          | E         | R                            |  |  |                                  |  |  |
| 423300                          | E         | R                            |  |  |                                  |  |  |
| 423400                          | E         | R                            |  |  |                                  |  |  |
| 423500                          | E         | R                            |  |  |                                  |  |  |
| 424000                          | E         | R                            |  |  |                                  |  |  |
| 425100                          | E         | R                            |  |  |                                  |  |  |
| 425200                          | E         | R                            |  |  |                                  |  |  |
| 425300                          | E         | R                            |  |  |                                  |  |  |
| 425400                          | E         | R                            |  |  |                                  |  |  |
| 425500                          | E         | R                            |  |  |                                  |  |  |
| 425512                          | E         | R                            |  |  |                                  |  |  |
| 426000                          | E         | R                            |  |  |                                  |  |  |
| 426100                          | E         | R                            |  |  |                                  |  |  |
| 426200                          | E         | R                            |  |  |                                  |  |  |
| 426300                          | E         | R                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 121

**Rule Name:** Disaster Emergency Fund Code "R" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | R                            |  |  |                                  |  |  |
| 426500                          | E         | R                            |  |  |                                  |  |  |
| 426600                          | E         | R                            |  |  |                                  |  |  |
| 426700                          | E         | R                            |  |  |                                  |  |  |
| 426800                          | E         | R                            |  |  |                                  |  |  |
| 426900                          | E         | R                            |  |  |                                  |  |  |
| 427000                          | E         | R                            |  |  |                                  |  |  |
| 427100                          | E         | R                            |  |  |                                  |  |  |
| 427300                          | E         | R                            |  |  |                                  |  |  |
| 427500                          | E         | R                            |  |  |                                  |  |  |
| 427600                          | E         | R                            |  |  |                                  |  |  |
| 427700                          | E         | R                            |  |  |                                  |  |  |
| 428300                          | E         | R                            |  |  |                                  |  |  |
| 428500                          | E         | R                            |  |  |                                  |  |  |
| 428600                          | E         | R                            |  |  |                                  |  |  |
| 428700                          | E         | R                            |  |  |                                  |  |  |
| 429000                          | E         | R                            |  |  |                                  |  |  |
| 429500                          | E         | R                            |  |  |                                  |  |  |
| 429590                          | E         | R                            |  |  |                                  |  |  |
| 431000                          | E         | R                            |  |  |                                  |  |  |
| 432000                          | E         | R                            |  |  |                                  |  |  |
| 432100                          | E         | R                            |  |  |                                  |  |  |
| 433000                          | E         | R                            |  |  |                                  |  |  |
| 435000                          | E         | R                            |  |  |                                  |  |  |
| 435100                          | E         | R                            |  |  |                                  |  |  |
| 435190                          | E         | R                            |  |  |                                  |  |  |
| 435400                          | E         | R                            |  |  |                                  |  |  |
| 435500                          | E         | R                            |  |  |                                  |  |  |
| 435600                          | E         | R                            |  |  |                                  |  |  |
| 435700                          | E         | R                            |  |  |                                  |  |  |
| 436000                          | E         | R                            |  |  |                                  |  |  |
| 436001                          | E         | R                            |  |  |                                  |  |  |
| 437000                          | E         | R                            |  |  |                                  |  |  |
| 438200                          | E         | R                            |  |  |                                  |  |  |
| 438300                          | E         | R                            |  |  |                                  |  |  |
| 438400                          | E         | R                            |  |  |                                  |  |  |
| 438500                          | E         | R                            |  |  |                                  |  |  |
| 438600                          | E         | R                            |  |  |                                  |  |  |
| 438700                          | E         | R                            |  |  |                                  |  |  |
| 438800                          | E         | R                            |  |  |                                  |  |  |
| 438900                          | E         | R                            |  |  |                                  |  |  |
| 439000                          | E         | R                            |  |  |                                  |  |  |
| 439100                          | E         | R                            |  |  |                                  |  |  |
| 439190                          | E         | R                            |  |  |                                  |  |  |
| 439200                          | E         | R                            |  |  |                                  |  |  |
| 439300                          | E         | R                            |  |  |                                  |  |  |
| 439400                          | E         | R                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 121

**Rule Name:** Disaster Emergency Fund Code "R" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | R                            |  |  |                                  |  |  |
| 439402                          | E         | R                            |  |  |                                  |  |  |
| 439412                          | E         | R                            |  |  |                                  |  |  |
| 439432                          | E         | R                            |  |  |                                  |  |  |
| 439440                          | E         | R                            |  |  |                                  |  |  |
| 439500                          | E         | R                            |  |  |                                  |  |  |
| 439502                          | E         | R                            |  |  |                                  |  |  |
| 439504                          | E         | R                            |  |  |                                  |  |  |
| 439600                          | E         | R                            |  |  |                                  |  |  |
| 439700                          | E         | R                            |  |  |                                  |  |  |
| 439701                          | E         | R                            |  |  |                                  |  |  |
| 439702                          | E         | R                            |  |  |                                  |  |  |
| 439703                          | E         | R                            |  |  |                                  |  |  |
| 439730                          | E         | R                            |  |  |                                  |  |  |
| 439800                          | E         | R                            |  |  |                                  |  |  |
| 439801                          | E         | R                            |  |  |                                  |  |  |
| 439900                          | E         | R                            |  |  |                                  |  |  |
| 442000                          | E         | R                            |  |  |                                  |  |  |
| 443000                          | E         | R                            |  |  |                                  |  |  |
| 445000                          | E         | R                            |  |  |                                  |  |  |
| 449000                          | E         | R                            |  |  |                                  |  |  |
| 451000                          | E         | R                            |  |  |                                  |  |  |
| 459000                          | E         | R                            |  |  |                                  |  |  |
| 461000                          | E         | R                            |  |  |                                  |  |  |
| 462000                          | E         | R                            |  |  |                                  |  |  |
| 462090                          | E         | R                            |  |  |                                  |  |  |
| 462091                          | E         | R                            |  |  |                                  |  |  |
| 463500                          | E         | R                            |  |  |                                  |  |  |
| 465000                          | E         | R                            |  |  |                                  |  |  |
| 469000                          | E         | R                            |  |  |                                  |  |  |
| 470000                          | E         | R                            |  |  |                                  |  |  |
| 472000                          | E         | R                            |  |  |                                  |  |  |
| 479010                          | E         | R                            |  |  |                                  |  |  |
| 480100                          | E         | R                            |  |  |                                  |  |  |
| 480110                          | E         | R                            |  |  |                                  |  |  |
| 480200                          | E         | R                            |  |  |                                  |  |  |
| 483100                          | E         | R                            |  |  |                                  |  |  |
| 483200                          | E         | R                            |  |  |                                  |  |  |
| 487100                          | E         | R                            |  |  |                                  |  |  |
| 487200                          | E         | R                            |  |  |                                  |  |  |
| 488100                          | E         | R                            |  |  |                                  |  |  |
| 488200                          | E         | R                            |  |  |                                  |  |  |
| 490100                          | E         | R                            |  |  |                                  |  |  |
| 490110                          | E         | R                            |  |  |                                  |  |  |
| 490200                          | E         | R                            |  |  |                                  |  |  |
| 490800                          | E         | R                            |  |  |                                  |  |  |
| 493100                          | E         | R                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | R                            |  |  |                                  |  |  |
| 497200                          | E         | R                            |  |  |                                  |  |  |
| 498100                          | E         | R                            |  |  |                                  |  |  |
| 498200                          | E         | R                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 122

**Rule Name:** Disaster Emergency Fund Code "S" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | S                            |  |  | 0                                |  |  |
| 403500                          | E         | S                            |  |  |                                  |  |  |
| 404400                          | E         | S                            |  |  |                                  |  |  |
| 404700                          | E         | S                            |  |  |                                  |  |  |
| 404800                          | E         | S                            |  |  |                                  |  |  |
| 405000                          | E         | S                            |  |  |                                  |  |  |
| 406000                          | E         | S                            |  |  |                                  |  |  |
| 407000                          | E         | S                            |  |  |                                  |  |  |
| 408000                          | E         | S                            |  |  |                                  |  |  |
| 408100                          | E         | S                            |  |  |                                  |  |  |
| 408200                          | E         | S                            |  |  |                                  |  |  |
| 408300                          | E         | S                            |  |  |                                  |  |  |
| 411100                          | E         | S                            |  |  |                                  |  |  |
| 411200                          | E         | S                            |  |  |                                  |  |  |
| 411300                          | E         | S                            |  |  |                                  |  |  |
| 411400                          | E         | S                            |  |  |                                  |  |  |
| 411500                          | E         | S                            |  |  |                                  |  |  |
| 411600                          | E         | S                            |  |  |                                  |  |  |
| 411601                          | E         | S                            |  |  |                                  |  |  |
| 411700                          | E         | S                            |  |  |                                  |  |  |
| 411800                          | E         | S                            |  |  |                                  |  |  |
| 411900                          | E         | S                            |  |  |                                  |  |  |
| 411910                          | E         | S                            |  |  |                                  |  |  |
| 411912                          | E         | S                            |  |  |                                  |  |  |
| 411920                          | E         | S                            |  |  |                                  |  |  |
| 411990                          | E         | S                            |  |  |                                  |  |  |
| 411991                          | E         | S                            |  |  |                                  |  |  |
| 411992                          | E         | S                            |  |  |                                  |  |  |
| 411993                          | E         | S                            |  |  |                                  |  |  |
| 411994                          | E         | S                            |  |  |                                  |  |  |
| 412000                          | E         | S                            |  |  |                                  |  |  |
| 412050                          | E         | S                            |  |  |                                  |  |  |
| 412100                          | E         | S                            |  |  |                                  |  |  |
| 412200                          | E         | S                            |  |  |                                  |  |  |
| 412250                          | E         | S                            |  |  |                                  |  |  |
| 412300                          | E         | S                            |  |  |                                  |  |  |
| 412400                          | E         | S                            |  |  |                                  |  |  |
| 412500                          | E         | S                            |  |  |                                  |  |  |
| 412600                          | E         | S                            |  |  |                                  |  |  |
| 412700                          | E         | S                            |  |  |                                  |  |  |
| 412800                          | E         | S                            |  |  |                                  |  |  |
| 412900                          | E         | S                            |  |  |                                  |  |  |
| 413000                          | E         | S                            |  |  |                                  |  |  |
| 413100                          | E         | S                            |  |  |                                  |  |  |
| 413120                          | E         | S                            |  |  |                                  |  |  |
| 413200                          | E         | S                            |  |  |                                  |  |  |
| 413300                          | E         | S                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | S                            |  |  |                                  |  |  |
| 413415                          | E         | S                            |  |  |                                  |  |  |
| 413500                          | E         | S                            |  |  |                                  |  |  |
| 413600                          | E         | S                            |  |  |                                  |  |  |
| 413700                          | E         | S                            |  |  |                                  |  |  |
| 413800                          | E         | S                            |  |  |                                  |  |  |
| 413810                          | E         | S                            |  |  |                                  |  |  |
| 413900                          | E         | S                            |  |  |                                  |  |  |
| 414000                          | E         | S                            |  |  |                                  |  |  |
| 414100                          | E         | S                            |  |  |                                  |  |  |
| 414120                          | E         | S                            |  |  |                                  |  |  |
| 414200                          | E         | S                            |  |  |                                  |  |  |
| 414201                          | E         | S                            |  |  |                                  |  |  |
| 414202                          | E         | S                            |  |  |                                  |  |  |
| 414203                          | E         | S                            |  |  |                                  |  |  |
| 414300                          | E         | S                            |  |  |                                  |  |  |
| 414400                          | E         | S                            |  |  |                                  |  |  |
| 414500                          | E         | S                            |  |  |                                  |  |  |
| 414600                          | E         | S                            |  |  |                                  |  |  |
| 414700                          | E         | S                            |  |  |                                  |  |  |
| 414800                          | E         | S                            |  |  |                                  |  |  |
| 414900                          | E         | S                            |  |  |                                  |  |  |
| 414910                          | E         | S                            |  |  |                                  |  |  |
| 415000                          | E         | S                            |  |  |                                  |  |  |
| 415100                          | E         | S                            |  |  |                                  |  |  |
| 415200                          | E         | S                            |  |  |                                  |  |  |
| 415300                          | E         | S                            |  |  |                                  |  |  |
| 415400                          | E         | S                            |  |  |                                  |  |  |
| 415500                          | E         | S                            |  |  |                                  |  |  |
| 415700                          | E         | S                            |  |  |                                  |  |  |
| 415730                          | E         | S                            |  |  |                                  |  |  |
| 415800                          | E         | S                            |  |  |                                  |  |  |
| 415900                          | E         | S                            |  |  |                                  |  |  |
| 415901                          | E         | S                            |  |  |                                  |  |  |
| 416000                          | E         | S                            |  |  |                                  |  |  |
| 416500                          | E         | S                            |  |  |                                  |  |  |
| 416512                          | E         | S                            |  |  |                                  |  |  |
| 416600                          | E         | S                            |  |  |                                  |  |  |
| 416612                          | E         | S                            |  |  |                                  |  |  |
| 416700                          | E         | S                            |  |  |                                  |  |  |
| 416712                          | E         | S                            |  |  |                                  |  |  |
| 416800                          | E         | S                            |  |  |                                  |  |  |
| 417000                          | E         | S                            |  |  |                                  |  |  |
| 417100                          | E         | S                            |  |  |                                  |  |  |
| 417112                          | E         | S                            |  |  |                                  |  |  |
| 417200                          | E         | S                            |  |  |                                  |  |  |
| 417212                          | E         | S                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 122

**Rule Name:** Disaster Emergency Fund Code "S" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | S                            |  |  |                                  |  |  |
| 417312                          | E         | S                            |  |  |                                  |  |  |
| 417400                          | E         | S                            |  |  |                                  |  |  |
| 417500                          | E         | S                            |  |  |                                  |  |  |
| 417590                          | E         | S                            |  |  |                                  |  |  |
| 417600                          | E         | S                            |  |  |                                  |  |  |
| 417690                          | E         | S                            |  |  |                                  |  |  |
| 418000                          | E         | S                            |  |  |                                  |  |  |
| 418300                          | E         | S                            |  |  |                                  |  |  |
| 419000                          | E         | S                            |  |  |                                  |  |  |
| 419100                          | E         | S                            |  |  |                                  |  |  |
| 419200                          | E         | S                            |  |  |                                  |  |  |
| 419300                          | E         | S                            |  |  |                                  |  |  |
| 419500                          | E         | S                            |  |  |                                  |  |  |
| 419600                          | E         | S                            |  |  |                                  |  |  |
| 419700                          | E         | S                            |  |  |                                  |  |  |
| 419900                          | E         | S                            |  |  |                                  |  |  |
| 420100                          | E         | S                            |  |  |                                  |  |  |
| 420190                          | E         | S                            |  |  |                                  |  |  |
| 421000                          | E         | S                            |  |  |                                  |  |  |
| 421100                          | E         | S                            |  |  |                                  |  |  |
| 421200                          | E         | S                            |  |  |                                  |  |  |
| 421500                          | E         | S                            |  |  |                                  |  |  |
| 421512                          | E         | S                            |  |  |                                  |  |  |
| 422100                          | E         | S                            |  |  |                                  |  |  |
| 422200                          | E         | S                            |  |  |                                  |  |  |
| 422300                          | E         | S                            |  |  |                                  |  |  |
| 422500                          | E         | S                            |  |  |                                  |  |  |
| 422512                          | E         | S                            |  |  |                                  |  |  |
| 423000                          | E         | S                            |  |  |                                  |  |  |
| 423100                          | E         | S                            |  |  |                                  |  |  |
| 423110                          | E         | S                            |  |  |                                  |  |  |
| 423200                          | E         | S                            |  |  |                                  |  |  |
| 423300                          | E         | S                            |  |  |                                  |  |  |
| 423400                          | E         | S                            |  |  |                                  |  |  |
| 423500                          | E         | S                            |  |  |                                  |  |  |
| 424000                          | E         | S                            |  |  |                                  |  |  |
| 425100                          | E         | S                            |  |  |                                  |  |  |
| 425200                          | E         | S                            |  |  |                                  |  |  |
| 425300                          | E         | S                            |  |  |                                  |  |  |
| 425400                          | E         | S                            |  |  |                                  |  |  |
| 425500                          | E         | S                            |  |  |                                  |  |  |
| 425512                          | E         | S                            |  |  |                                  |  |  |
| 426000                          | E         | S                            |  |  |                                  |  |  |
| 426100                          | E         | S                            |  |  |                                  |  |  |
| 426200                          | E         | S                            |  |  |                                  |  |  |
| 426300                          | E         | S                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 122

**Rule Name:** Disaster Emergency Fund Code "S" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | S                            |  |  |                                  |  |  |
| 426500                          | E         | S                            |  |  |                                  |  |  |
| 426600                          | E         | S                            |  |  |                                  |  |  |
| 426700                          | E         | S                            |  |  |                                  |  |  |
| 426800                          | E         | S                            |  |  |                                  |  |  |
| 426900                          | E         | S                            |  |  |                                  |  |  |
| 427000                          | E         | S                            |  |  |                                  |  |  |
| 427100                          | E         | S                            |  |  |                                  |  |  |
| 427300                          | E         | S                            |  |  |                                  |  |  |
| 427500                          | E         | S                            |  |  |                                  |  |  |
| 427600                          | E         | S                            |  |  |                                  |  |  |
| 427700                          | E         | S                            |  |  |                                  |  |  |
| 428300                          | E         | S                            |  |  |                                  |  |  |
| 428500                          | E         | S                            |  |  |                                  |  |  |
| 428600                          | E         | S                            |  |  |                                  |  |  |
| 428700                          | E         | S                            |  |  |                                  |  |  |
| 429000                          | E         | S                            |  |  |                                  |  |  |
| 429500                          | E         | S                            |  |  |                                  |  |  |
| 429590                          | E         | S                            |  |  |                                  |  |  |
| 431000                          | E         | S                            |  |  |                                  |  |  |
| 432000                          | E         | S                            |  |  |                                  |  |  |
| 432100                          | E         | S                            |  |  |                                  |  |  |
| 433000                          | E         | S                            |  |  |                                  |  |  |
| 435000                          | E         | S                            |  |  |                                  |  |  |
| 435100                          | E         | S                            |  |  |                                  |  |  |
| 435190                          | E         | S                            |  |  |                                  |  |  |
| 435400                          | E         | S                            |  |  |                                  |  |  |
| 435500                          | E         | S                            |  |  |                                  |  |  |
| 435600                          | E         | S                            |  |  |                                  |  |  |
| 435700                          | E         | S                            |  |  |                                  |  |  |
| 436000                          | E         | S                            |  |  |                                  |  |  |
| 436001                          | E         | S                            |  |  |                                  |  |  |
| 437000                          | E         | S                            |  |  |                                  |  |  |
| 438200                          | E         | S                            |  |  |                                  |  |  |
| 438300                          | E         | S                            |  |  |                                  |  |  |
| 438400                          | E         | S                            |  |  |                                  |  |  |
| 438500                          | E         | S                            |  |  |                                  |  |  |
| 438600                          | E         | S                            |  |  |                                  |  |  |
| 438700                          | E         | S                            |  |  |                                  |  |  |
| 438800                          | E         | S                            |  |  |                                  |  |  |
| 438900                          | E         | S                            |  |  |                                  |  |  |
| 439000                          | E         | S                            |  |  |                                  |  |  |
| 439100                          | E         | S                            |  |  |                                  |  |  |
| 439190                          | E         | S                            |  |  |                                  |  |  |
| 439200                          | E         | S                            |  |  |                                  |  |  |
| 439300                          | E         | S                            |  |  |                                  |  |  |
| 439400                          | E         | S                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | S                            |  |  |                                  |  |  |
| 439402                          | E         | S                            |  |  |                                  |  |  |
| 439412                          | E         | S                            |  |  |                                  |  |  |
| 439432                          | E         | S                            |  |  |                                  |  |  |
| 439440                          | E         | S                            |  |  |                                  |  |  |
| 439500                          | E         | S                            |  |  |                                  |  |  |
| 439502                          | E         | S                            |  |  |                                  |  |  |
| 439504                          | E         | S                            |  |  |                                  |  |  |
| 439600                          | E         | S                            |  |  |                                  |  |  |
| 439700                          | E         | S                            |  |  |                                  |  |  |
| 439701                          | E         | S                            |  |  |                                  |  |  |
| 439702                          | E         | S                            |  |  |                                  |  |  |
| 439703                          | E         | S                            |  |  |                                  |  |  |
| 439730                          | E         | S                            |  |  |                                  |  |  |
| 439800                          | E         | S                            |  |  |                                  |  |  |
| 439801                          | E         | S                            |  |  |                                  |  |  |
| 439900                          | E         | S                            |  |  |                                  |  |  |
| 442000                          | E         | S                            |  |  |                                  |  |  |
| 443000                          | E         | S                            |  |  |                                  |  |  |
| 445000                          | E         | S                            |  |  |                                  |  |  |
| 449000                          | E         | S                            |  |  |                                  |  |  |
| 451000                          | E         | S                            |  |  |                                  |  |  |
| 459000                          | E         | S                            |  |  |                                  |  |  |
| 461000                          | E         | S                            |  |  |                                  |  |  |
| 462000                          | E         | S                            |  |  |                                  |  |  |
| 462090                          | E         | S                            |  |  |                                  |  |  |
| 462091                          | E         | S                            |  |  |                                  |  |  |
| 463500                          | E         | S                            |  |  |                                  |  |  |
| 465000                          | E         | S                            |  |  |                                  |  |  |
| 469000                          | E         | S                            |  |  |                                  |  |  |
| 470000                          | E         | S                            |  |  |                                  |  |  |
| 472000                          | E         | S                            |  |  |                                  |  |  |
| 479010                          | E         | S                            |  |  |                                  |  |  |
| 480100                          | E         | S                            |  |  |                                  |  |  |
| 480110                          | E         | S                            |  |  |                                  |  |  |
| 480200                          | E         | S                            |  |  |                                  |  |  |
| 483100                          | E         | S                            |  |  |                                  |  |  |
| 483200                          | E         | S                            |  |  |                                  |  |  |
| 487100                          | E         | S                            |  |  |                                  |  |  |
| 487200                          | E         | S                            |  |  |                                  |  |  |
| 488100                          | E         | S                            |  |  |                                  |  |  |
| 488200                          | E         | S                            |  |  |                                  |  |  |
| 490100                          | E         | S                            |  |  |                                  |  |  |
| 490110                          | E         | S                            |  |  |                                  |  |  |
| 490200                          | E         | S                            |  |  |                                  |  |  |
| 490800                          | E         | S                            |  |  |                                  |  |  |
| 493100                          | E         | S                            |  |  |                                  |  |  |

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

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | S                            |  |  |                                  |  |  |
| 497200                          | E         | S                            |  |  |                                  |  |  |
| 498100                          | E         | S                            |  |  |                                  |  |  |
| 498200                          | E         | S                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123

**Rule Name:** Disaster Emergency Fund Code "T" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | T                            |  |  | 0                                |  |  |
| 403500                          | E         | T                            |  |  |                                  |  |  |
| 404400                          | E         | T                            |  |  |                                  |  |  |
| 404700                          | E         | T                            |  |  |                                  |  |  |
| 404800                          | E         | T                            |  |  |                                  |  |  |
| 405000                          | E         | T                            |  |  |                                  |  |  |
| 406000                          | E         | T                            |  |  |                                  |  |  |
| 407000                          | E         | T                            |  |  |                                  |  |  |
| 408000                          | E         | T                            |  |  |                                  |  |  |
| 408100                          | E         | T                            |  |  |                                  |  |  |
| 408200                          | E         | T                            |  |  |                                  |  |  |
| 408300                          | E         | T                            |  |  |                                  |  |  |
| 411100                          | E         | T                            |  |  |                                  |  |  |
| 411200                          | E         | T                            |  |  |                                  |  |  |
| 411300                          | E         | T                            |  |  |                                  |  |  |
| 411400                          | E         | T                            |  |  |                                  |  |  |
| 411500                          | E         | T                            |  |  |                                  |  |  |
| 411600                          | E         | T                            |  |  |                                  |  |  |
| 411601                          | E         | T                            |  |  |                                  |  |  |
| 411700                          | E         | T                            |  |  |                                  |  |  |
| 411800                          | E         | T                            |  |  |                                  |  |  |
| 411900                          | E         | T                            |  |  |                                  |  |  |
| 411910                          | E         | T                            |  |  |                                  |  |  |
| 411912                          | E         | T                            |  |  |                                  |  |  |
| 411920                          | E         | T                            |  |  |                                  |  |  |
| 411990                          | E         | T                            |  |  |                                  |  |  |
| 411991                          | E         | T                            |  |  |                                  |  |  |
| 411992                          | E         | T                            |  |  |                                  |  |  |
| 411993                          | E         | T                            |  |  |                                  |  |  |
| 411994                          | E         | T                            |  |  |                                  |  |  |
| 412000                          | E         | T                            |  |  |                                  |  |  |
| 412050                          | E         | T                            |  |  |                                  |  |  |
| 412100                          | E         | T                            |  |  |                                  |  |  |
| 412200                          | E         | T                            |  |  |                                  |  |  |
| 412250                          | E         | T                            |  |  |                                  |  |  |
| 412300                          | E         | T                            |  |  |                                  |  |  |
| 412400                          | E         | T                            |  |  |                                  |  |  |
| 412500                          | E         | T                            |  |  |                                  |  |  |
| 412600                          | E         | T                            |  |  |                                  |  |  |
| 412700                          | E         | T                            |  |  |                                  |  |  |
| 412800                          | E         | T                            |  |  |                                  |  |  |
| 412900                          | E         | T                            |  |  |                                  |  |  |
| 413000                          | E         | T                            |  |  |                                  |  |  |
| 413100                          | E         | T                            |  |  |                                  |  |  |
| 413120                          | E         | T                            |  |  |                                  |  |  |
| 413200                          | E         | T                            |  |  |                                  |  |  |
| 413300                          | E         | T                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123

**Rule Name:** Disaster Emergency Fund Code "T" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | T                            |  |  |                                  |  |  |
| 413415                          | E         | T                            |  |  |                                  |  |  |
| 413500                          | E         | T                            |  |  |                                  |  |  |
| 413600                          | E         | T                            |  |  |                                  |  |  |
| 413700                          | E         | T                            |  |  |                                  |  |  |
| 413800                          | E         | T                            |  |  |                                  |  |  |
| 413810                          | E         | T                            |  |  |                                  |  |  |
| 413900                          | E         | T                            |  |  |                                  |  |  |
| 414000                          | E         | T                            |  |  |                                  |  |  |
| 414100                          | E         | T                            |  |  |                                  |  |  |
| 414120                          | E         | T                            |  |  |                                  |  |  |
| 414200                          | E         | T                            |  |  |                                  |  |  |
| 414201                          | E         | T                            |  |  |                                  |  |  |
| 414202                          | E         | T                            |  |  |                                  |  |  |
| 414203                          | E         | T                            |  |  |                                  |  |  |
| 414300                          | E         | T                            |  |  |                                  |  |  |
| 414400                          | E         | T                            |  |  |                                  |  |  |
| 414500                          | E         | T                            |  |  |                                  |  |  |
| 414600                          | E         | T                            |  |  |                                  |  |  |
| 414700                          | E         | T                            |  |  |                                  |  |  |
| 414800                          | E         | T                            |  |  |                                  |  |  |
| 414900                          | E         | T                            |  |  |                                  |  |  |
| 414910                          | E         | T                            |  |  |                                  |  |  |
| 415000                          | E         | T                            |  |  |                                  |  |  |
| 415100                          | E         | T                            |  |  |                                  |  |  |
| 415200                          | E         | T                            |  |  |                                  |  |  |
| 415300                          | E         | T                            |  |  |                                  |  |  |
| 415400                          | E         | T                            |  |  |                                  |  |  |
| 415500                          | E         | T                            |  |  |                                  |  |  |
| 415700                          | E         | T                            |  |  |                                  |  |  |
| 415730                          | E         | T                            |  |  |                                  |  |  |
| 415800                          | E         | T                            |  |  |                                  |  |  |
| 415900                          | E         | T                            |  |  |                                  |  |  |
| 415901                          | E         | T                            |  |  |                                  |  |  |
| 416000                          | E         | T                            |  |  |                                  |  |  |
| 416500                          | E         | T                            |  |  |                                  |  |  |
| 416512                          | E         | T                            |  |  |                                  |  |  |
| 416600                          | E         | T                            |  |  |                                  |  |  |
| 416612                          | E         | T                            |  |  |                                  |  |  |
| 416700                          | E         | T                            |  |  |                                  |  |  |
| 416712                          | E         | T                            |  |  |                                  |  |  |
| 416800                          | E         | T                            |  |  |                                  |  |  |
| 417000                          | E         | T                            |  |  |                                  |  |  |
| 417100                          | E         | T                            |  |  |                                  |  |  |
| 417112                          | E         | T                            |  |  |                                  |  |  |
| 417200                          | E         | T                            |  |  |                                  |  |  |
| 417212                          | E         | T                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 123

Rule Name: Disaster Emergency Fund Code "T" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | T                            |  |  |                                  |  |  |
| 417312                          | E         | T                            |  |  |                                  |  |  |
| 417400                          | E         | T                            |  |  |                                  |  |  |
| 417500                          | E         | T                            |  |  |                                  |  |  |
| 417590                          | E         | T                            |  |  |                                  |  |  |
| 417600                          | E         | T                            |  |  |                                  |  |  |
| 417690                          | E         | T                            |  |  |                                  |  |  |
| 418000                          | E         | T                            |  |  |                                  |  |  |
| 418300                          | E         | T                            |  |  |                                  |  |  |
| 419000                          | E         | T                            |  |  |                                  |  |  |
| 419100                          | E         | T                            |  |  |                                  |  |  |
| 419200                          | E         | T                            |  |  |                                  |  |  |
| 419300                          | E         | T                            |  |  |                                  |  |  |
| 419500                          | E         | T                            |  |  |                                  |  |  |
| 419600                          | E         | T                            |  |  |                                  |  |  |
| 419700                          | E         | T                            |  |  |                                  |  |  |
| 419900                          | E         | T                            |  |  |                                  |  |  |
| 420100                          | E         | T                            |  |  |                                  |  |  |
| 420190                          | E         | T                            |  |  |                                  |  |  |
| 421000                          | E         | T                            |  |  |                                  |  |  |
| 421100                          | E         | T                            |  |  |                                  |  |  |
| 421200                          | E         | T                            |  |  |                                  |  |  |
| 421500                          | E         | T                            |  |  |                                  |  |  |
| 421512                          | E         | T                            |  |  |                                  |  |  |
| 422100                          | E         | T                            |  |  |                                  |  |  |
| 422200                          | E         | T                            |  |  |                                  |  |  |
| 422300                          | E         | T                            |  |  |                                  |  |  |
| 422500                          | E         | T                            |  |  |                                  |  |  |
| 422512                          | E         | T                            |  |  |                                  |  |  |
| 423000                          | E         | T                            |  |  |                                  |  |  |
| 423100                          | E         | T                            |  |  |                                  |  |  |
| 423110                          | E         | T                            |  |  |                                  |  |  |
| 423200                          | E         | T                            |  |  |                                  |  |  |
| 423300                          | E         | T                            |  |  |                                  |  |  |
| 423400                          | E         | T                            |  |  |                                  |  |  |
| 423500                          | E         | T                            |  |  |                                  |  |  |
| 424000                          | E         | T                            |  |  |                                  |  |  |
| 425100                          | E         | T                            |  |  |                                  |  |  |
| 425200                          | E         | T                            |  |  |                                  |  |  |
| 425300                          | E         | T                            |  |  |                                  |  |  |
| 425400                          | E         | T                            |  |  |                                  |  |  |
| 425500                          | E         | T                            |  |  |                                  |  |  |
| 425512                          | E         | T                            |  |  |                                  |  |  |
| 426000                          | E         | T                            |  |  |                                  |  |  |
| 426100                          | E         | T                            |  |  |                                  |  |  |
| 426200                          | E         | T                            |  |  |                                  |  |  |
| 426300                          | E         | T                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123

**Rule Name:** Disaster Emergency Fund Code "T" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | T                            |  |  |                                  |  |  |
| 426500                          | E         | T                            |  |  |                                  |  |  |
| 426600                          | E         | T                            |  |  |                                  |  |  |
| 426700                          | E         | T                            |  |  |                                  |  |  |
| 426800                          | E         | T                            |  |  |                                  |  |  |
| 426900                          | E         | T                            |  |  |                                  |  |  |
| 427000                          | E         | T                            |  |  |                                  |  |  |
| 427100                          | E         | T                            |  |  |                                  |  |  |
| 427300                          | E         | T                            |  |  |                                  |  |  |
| 427500                          | E         | T                            |  |  |                                  |  |  |
| 427600                          | E         | T                            |  |  |                                  |  |  |
| 427700                          | E         | T                            |  |  |                                  |  |  |
| 428300                          | E         | T                            |  |  |                                  |  |  |
| 428500                          | E         | T                            |  |  |                                  |  |  |
| 428600                          | E         | T                            |  |  |                                  |  |  |
| 428700                          | E         | T                            |  |  |                                  |  |  |
| 429000                          | E         | T                            |  |  |                                  |  |  |
| 429500                          | E         | T                            |  |  |                                  |  |  |
| 429590                          | E         | T                            |  |  |                                  |  |  |
| 431000                          | E         | T                            |  |  |                                  |  |  |
| 432000                          | E         | T                            |  |  |                                  |  |  |
| 432100                          | E         | T                            |  |  |                                  |  |  |
| 433000                          | E         | T                            |  |  |                                  |  |  |
| 435000                          | E         | T                            |  |  |                                  |  |  |
| 435100                          | E         | T                            |  |  |                                  |  |  |
| 435190                          | E         | T                            |  |  |                                  |  |  |
| 435400                          | E         | T                            |  |  |                                  |  |  |
| 435500                          | E         | T                            |  |  |                                  |  |  |
| 435600                          | E         | T                            |  |  |                                  |  |  |
| 435700                          | E         | T                            |  |  |                                  |  |  |
| 436000                          | E         | T                            |  |  |                                  |  |  |
| 436001                          | E         | T                            |  |  |                                  |  |  |
| 437000                          | E         | T                            |  |  |                                  |  |  |
| 438200                          | E         | T                            |  |  |                                  |  |  |
| 438300                          | E         | T                            |  |  |                                  |  |  |
| 438400                          | E         | T                            |  |  |                                  |  |  |
| 438500                          | E         | T                            |  |  |                                  |  |  |
| 438600                          | E         | T                            |  |  |                                  |  |  |
| 438700                          | E         | T                            |  |  |                                  |  |  |
| 438800                          | E         | T                            |  |  |                                  |  |  |
| 438900                          | E         | T                            |  |  |                                  |  |  |
| 439000                          | E         | T                            |  |  |                                  |  |  |
| 439100                          | E         | T                            |  |  |                                  |  |  |
| 439190                          | E         | T                            |  |  |                                  |  |  |
| 439200                          | E         | T                            |  |  |                                  |  |  |
| 439300                          | E         | T                            |  |  |                                  |  |  |
| 439400                          | E         | T                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123

**Rule Name:** Disaster Emergency Fund Code "T" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | T                            |  |  |                                  |  |  |
| 439402                          | E         | T                            |  |  |                                  |  |  |
| 439412                          | E         | T                            |  |  |                                  |  |  |
| 439432                          | E         | T                            |  |  |                                  |  |  |
| 439440                          | E         | T                            |  |  |                                  |  |  |
| 439500                          | E         | T                            |  |  |                                  |  |  |
| 439502                          | E         | T                            |  |  |                                  |  |  |
| 439504                          | E         | T                            |  |  |                                  |  |  |
| 439600                          | E         | T                            |  |  |                                  |  |  |
| 439700                          | E         | T                            |  |  |                                  |  |  |
| 439701                          | E         | T                            |  |  |                                  |  |  |
| 439702                          | E         | T                            |  |  |                                  |  |  |
| 439703                          | E         | T                            |  |  |                                  |  |  |
| 439730                          | E         | T                            |  |  |                                  |  |  |
| 439800                          | E         | T                            |  |  |                                  |  |  |
| 439801                          | E         | T                            |  |  |                                  |  |  |
| 439900                          | E         | T                            |  |  |                                  |  |  |
| 442000                          | E         | T                            |  |  |                                  |  |  |
| 443000                          | E         | T                            |  |  |                                  |  |  |
| 445000                          | E         | T                            |  |  |                                  |  |  |
| 449000                          | E         | T                            |  |  |                                  |  |  |
| 451000                          | E         | T                            |  |  |                                  |  |  |
| 459000                          | E         | T                            |  |  |                                  |  |  |
| 461000                          | E         | T                            |  |  |                                  |  |  |
| 462000                          | E         | T                            |  |  |                                  |  |  |
| 462090                          | E         | T                            |  |  |                                  |  |  |
| 462091                          | E         | T                            |  |  |                                  |  |  |
| 463500                          | E         | T                            |  |  |                                  |  |  |
| 465000                          | E         | T                            |  |  |                                  |  |  |
| 469000                          | E         | T                            |  |  |                                  |  |  |
| 470000                          | E         | T                            |  |  |                                  |  |  |
| 472000                          | E         | T                            |  |  |                                  |  |  |
| 479010                          | E         | T                            |  |  |                                  |  |  |
| 480100                          | E         | T                            |  |  |                                  |  |  |
| 480110                          | E         | T                            |  |  |                                  |  |  |
| 480200                          | E         | T                            |  |  |                                  |  |  |
| 483100                          | E         | T                            |  |  |                                  |  |  |
| 483200                          | E         | T                            |  |  |                                  |  |  |
| 487100                          | E         | T                            |  |  |                                  |  |  |
| 487200                          | E         | T                            |  |  |                                  |  |  |
| 488100                          | E         | T                            |  |  |                                  |  |  |
| 488200                          | E         | T                            |  |  |                                  |  |  |
| 490100                          | E         | T                            |  |  |                                  |  |  |
| 490110                          | E         | T                            |  |  |                                  |  |  |
| 490200                          | E         | T                            |  |  |                                  |  |  |
| 490800                          | E         | T                            |  |  |                                  |  |  |
| 493100                          | E         | T                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | T                            |  |  |                                  |  |  |
| 497200                          | E         | T                            |  |  |                                  |  |  |
| 498100                          | E         | T                            |  |  |                                  |  |  |
| 498200                          | E         | T                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 124  
Rule Name: Appropriations Used and Expended Appropriations Edit (Disbursed)  
Description: USSGL account 310710 and USSGL account 570010 must equal the sum of zero.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period:  
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 310710                          | E         |  |  |  | 0                                |  |  |
| 570010                          | E         |  |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 125  
**Rule Name:** Subsidy Collected  
**Description:** The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number                                    | Operand | BETC                             |  |  |
| USSGL account                   | 427100 - Actual Program Fund Subsidy Collected | +       | COLLSBAJ                         |  |  |
|                                 |  |         | COLLSBSD                         |  |  |
|                                 |  |         | COLLUR                           |  |  |
|                                 |  |         | COLLURAJ                         |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 126  
**Rule Name:** Fees Collected  
**Description:** The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number                                       | Operand | BETC                             |  |  |
| USSGL account                   | 426100 - Actual Collections of Business-Type Fees | +       | FEECOLAJ                         |  |  |
|                                 |   |         | FEECOLL                          |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 127  
**Rule Name:** Loan Principal Collected  
**Description:** The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number                                   | Operand | BETC                             |  |  |
| USSGL account                   | 426200 - Actual Collections of Loan Principal | +       | PRINREAJ                         |  |  |
|                                 |   |         | PRINREP                          |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 128  
**Rule Name:** Loan Interest Collected  
**Description:** The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number                                  | Operand | BETC                             |  |  |
| USSGL account                   | 426300 - Actual Collections of Loan Interest | +       | INTREP                           |  |  |
|                                 |  |         | INTREPAJ                         |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 129  
**Rule Name:** Proceeds of Foreclosed Property Collected  
**Description:** The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | BETC                             |  |  |
| USSGL account                   | 426500 - Actual Collections<br>From Sale of Foreclosed<br>Property | +       | PFPCOLAJ                         |  |  |
|                                 |  |         | PFPCOLL                          |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 130  
**Rule Name:** Rent Collected  
**Description:** The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |                                     |         | Right Side Attribute Combination |  |  |
|---------------------------------|-------------------------------------|---------|----------------------------------|--|--|
| Statement                       | Line Number                         | Operand | BETC                             |  |  |
| USSGL account                   | 426400 - Actual Collections of Rent | +       | RENTCOAJ                         |  |  |
|                                 |                                     |         | RENTCOLL                         |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 131  
**Rule Name:** Other Federal Collections  
**Description:** The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number   | Operand | BETC                             |  |  |
| USSGL account                   | 427700 - Other Actual Collections - Federal/Non-Federal Exception Sources | +       | OACFED                           |  |  |
|                                 |   |         | OACFEDAJ                         |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 132  
**Rule Name:** Other Non-Federal Collections  
**Description:** The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | BETC                             |  |  |
| USSGL account                   | 426600 - Other Actual<br>Business-Type Collections<br>From Non-Federal Sources | +       | ONFCOLAJ                         |  |  |
|                                 |  |         | ONFCOLL                          |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 133  
**Rule Name:** Disbursement From General Fund Appropriations  
**Description:** The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number   | Operand | BETC                             |  |  |
| USSGL account                   | 1410 - Advances and Prepayments - Beginning           | -       | DISBCA                           |  |  |
| USSGL account                   | 141000 - Advances and Prepayments - Ending            | +       | DISBCAAJ                         |  |  |
| USSGL account                   | 310710 - Unexpended Appropriations - Used - Disbursed | +       | DISBUR                           |  |  |
|                                 |   |         | DISBURAJ                         |  |  |
|                                 |   |         | DISFCR                           |  |  |
|                                 |   |         | DISFCRAJ                         |  |  |
|                                 |   |         | DISGF                            |  |  |
|                                 |   |         | DISGFAJ                          |  |  |
|                                 |   |         | DISSUB                           |  |  |
|                                 |   |         | DISSUBAJ                         |  |  |
|                                 |   |         | TREADAJ                          |  |  |
|                                 |   |         | TREADIN                          |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 134

Rule Name: Disaster Emergency Fund Code "U" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | U                            |  |  | 0                                |  |  |
| 403500                          | E         | U                            |  |  |                                  |  |  |
| 404400                          | E         | U                            |  |  |                                  |  |  |
| 404700                          | E         | U                            |  |  |                                  |  |  |
| 404800                          | E         | U                            |  |  |                                  |  |  |
| 405000                          | E         | U                            |  |  |                                  |  |  |
| 406000                          | E         | U                            |  |  |                                  |  |  |
| 407000                          | E         | U                            |  |  |                                  |  |  |
| 408000                          | E         | U                            |  |  |                                  |  |  |
| 408100                          | E         | U                            |  |  |                                  |  |  |
| 408200                          | E         | U                            |  |  |                                  |  |  |
| 408300                          | E         | U                            |  |  |                                  |  |  |
| 411100                          | E         | U                            |  |  |                                  |  |  |
| 411200                          | E         | U                            |  |  |                                  |  |  |
| 411300                          | E         | U                            |  |  |                                  |  |  |
| 411400                          | E         | U                            |  |  |                                  |  |  |
| 411500                          | E         | U                            |  |  |                                  |  |  |
| 411600                          | E         | U                            |  |  |                                  |  |  |
| 411601                          | E         | U                            |  |  |                                  |  |  |
| 411700                          | E         | U                            |  |  |                                  |  |  |
| 411800                          | E         | U                            |  |  |                                  |  |  |
| 411900                          | E         | U                            |  |  |                                  |  |  |
| 411910                          | E         | U                            |  |  |                                  |  |  |
| 411912                          | E         | U                            |  |  |                                  |  |  |
| 411920                          | E         | U                            |  |  |                                  |  |  |
| 411990                          | E         | U                            |  |  |                                  |  |  |
| 411991                          | E         | U                            |  |  |                                  |  |  |
| 411992                          | E         | U                            |  |  |                                  |  |  |
| 411993                          | E         | U                            |  |  |                                  |  |  |
| 411994                          | E         | U                            |  |  |                                  |  |  |
| 412000                          | E         | U                            |  |  |                                  |  |  |
| 412050                          | E         | U                            |  |  |                                  |  |  |
| 412100                          | E         | U                            |  |  |                                  |  |  |
| 412200                          | E         | U                            |  |  |                                  |  |  |
| 412250                          | E         | U                            |  |  |                                  |  |  |
| 412300                          | E         | U                            |  |  |                                  |  |  |
| 412400                          | E         | U                            |  |  |                                  |  |  |
| 412500                          | E         | U                            |  |  |                                  |  |  |
| 412600                          | E         | U                            |  |  |                                  |  |  |
| 412700                          | E         | U                            |  |  |                                  |  |  |
| 412800                          | E         | U                            |  |  |                                  |  |  |
| 412900                          | E         | U                            |  |  |                                  |  |  |
| 413000                          | E         | U                            |  |  |                                  |  |  |
| 413100                          | E         | U                            |  |  |                                  |  |  |
| 413120                          | E         | U                            |  |  |                                  |  |  |
| 413200                          | E         | U                            |  |  |                                  |  |  |
| 413300                          | E         | U                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 134

**Rule Name:** Disaster Emergency Fund Code "U" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | U                            |  |  |                                  |  |  |
| 413415                          | E         | U                            |  |  |                                  |  |  |
| 413500                          | E         | U                            |  |  |                                  |  |  |
| 413600                          | E         | U                            |  |  |                                  |  |  |
| 413700                          | E         | U                            |  |  |                                  |  |  |
| 413800                          | E         | U                            |  |  |                                  |  |  |
| 413810                          | E         | U                            |  |  |                                  |  |  |
| 413900                          | E         | U                            |  |  |                                  |  |  |
| 414000                          | E         | U                            |  |  |                                  |  |  |
| 414100                          | E         | U                            |  |  |                                  |  |  |
| 414120                          | E         | U                            |  |  |                                  |  |  |
| 414200                          | E         | U                            |  |  |                                  |  |  |
| 414201                          | E         | U                            |  |  |                                  |  |  |
| 414202                          | E         | U                            |  |  |                                  |  |  |
| 414203                          | E         | U                            |  |  |                                  |  |  |
| 414300                          | E         | U                            |  |  |                                  |  |  |
| 414400                          | E         | U                            |  |  |                                  |  |  |
| 414500                          | E         | U                            |  |  |                                  |  |  |
| 414600                          | E         | U                            |  |  |                                  |  |  |
| 414700                          | E         | U                            |  |  |                                  |  |  |
| 414800                          | E         | U                            |  |  |                                  |  |  |
| 414900                          | E         | U                            |  |  |                                  |  |  |
| 414910                          | E         | U                            |  |  |                                  |  |  |
| 415000                          | E         | U                            |  |  |                                  |  |  |
| 415100                          | E         | U                            |  |  |                                  |  |  |
| 415200                          | E         | U                            |  |  |                                  |  |  |
| 415300                          | E         | U                            |  |  |                                  |  |  |
| 415400                          | E         | U                            |  |  |                                  |  |  |
| 415500                          | E         | U                            |  |  |                                  |  |  |
| 415700                          | E         | U                            |  |  |                                  |  |  |
| 415730                          | E         | U                            |  |  |                                  |  |  |
| 415800                          | E         | U                            |  |  |                                  |  |  |
| 415900                          | E         | U                            |  |  |                                  |  |  |
| 415901                          | E         | U                            |  |  |                                  |  |  |
| 416000                          | E         | U                            |  |  |                                  |  |  |
| 416500                          | E         | U                            |  |  |                                  |  |  |
| 416512                          | E         | U                            |  |  |                                  |  |  |
| 416600                          | E         | U                            |  |  |                                  |  |  |
| 416612                          | E         | U                            |  |  |                                  |  |  |
| 416700                          | E         | U                            |  |  |                                  |  |  |
| 416712                          | E         | U                            |  |  |                                  |  |  |
| 416800                          | E         | U                            |  |  |                                  |  |  |
| 417000                          | E         | U                            |  |  |                                  |  |  |
| 417100                          | E         | U                            |  |  |                                  |  |  |
| 417112                          | E         | U                            |  |  |                                  |  |  |
| 417200                          | E         | U                            |  |  |                                  |  |  |
| 417212                          | E         | U                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 134

**Rule Name:** Disaster Emergency Fund Code "U" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | U                            |  |  |                                  |  |  |
| 417312                          | E         | U                            |  |  |                                  |  |  |
| 417400                          | E         | U                            |  |  |                                  |  |  |
| 417500                          | E         | U                            |  |  |                                  |  |  |
| 417590                          | E         | U                            |  |  |                                  |  |  |
| 417600                          | E         | U                            |  |  |                                  |  |  |
| 417690                          | E         | U                            |  |  |                                  |  |  |
| 418000                          | E         | U                            |  |  |                                  |  |  |
| 418300                          | E         | U                            |  |  |                                  |  |  |
| 419000                          | E         | U                            |  |  |                                  |  |  |
| 419100                          | E         | U                            |  |  |                                  |  |  |
| 419200                          | E         | U                            |  |  |                                  |  |  |
| 419300                          | E         | U                            |  |  |                                  |  |  |
| 419500                          | E         | U                            |  |  |                                  |  |  |
| 419600                          | E         | U                            |  |  |                                  |  |  |
| 419700                          | E         | U                            |  |  |                                  |  |  |
| 419900                          | E         | U                            |  |  |                                  |  |  |
| 420100                          | E         | U                            |  |  |                                  |  |  |
| 420190                          | E         | U                            |  |  |                                  |  |  |
| 421000                          | E         | U                            |  |  |                                  |  |  |
| 421100                          | E         | U                            |  |  |                                  |  |  |
| 421200                          | E         | U                            |  |  |                                  |  |  |
| 421500                          | E         | U                            |  |  |                                  |  |  |
| 421512                          | E         | U                            |  |  |                                  |  |  |
| 422100                          | E         | U                            |  |  |                                  |  |  |
| 422200                          | E         | U                            |  |  |                                  |  |  |
| 422300                          | E         | U                            |  |  |                                  |  |  |
| 422500                          | E         | U                            |  |  |                                  |  |  |
| 422512                          | E         | U                            |  |  |                                  |  |  |
| 423000                          | E         | U                            |  |  |                                  |  |  |
| 423100                          | E         | U                            |  |  |                                  |  |  |
| 423110                          | E         | U                            |  |  |                                  |  |  |
| 423200                          | E         | U                            |  |  |                                  |  |  |
| 423300                          | E         | U                            |  |  |                                  |  |  |
| 423400                          | E         | U                            |  |  |                                  |  |  |
| 423500                          | E         | U                            |  |  |                                  |  |  |
| 424000                          | E         | U                            |  |  |                                  |  |  |
| 425100                          | E         | U                            |  |  |                                  |  |  |
| 425200                          | E         | U                            |  |  |                                  |  |  |
| 425300                          | E         | U                            |  |  |                                  |  |  |
| 425400                          | E         | U                            |  |  |                                  |  |  |
| 425500                          | E         | U                            |  |  |                                  |  |  |
| 425512                          | E         | U                            |  |  |                                  |  |  |
| 426000                          | E         | U                            |  |  |                                  |  |  |
| 426100                          | E         | U                            |  |  |                                  |  |  |
| 426200                          | E         | U                            |  |  |                                  |  |  |
| 426300                          | E         | U                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 134

**Rule Name:** Disaster Emergency Fund Code "U" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | U                            |  |  |                                  |  |  |
| 426500                          | E         | U                            |  |  |                                  |  |  |
| 426600                          | E         | U                            |  |  |                                  |  |  |
| 426700                          | E         | U                            |  |  |                                  |  |  |
| 426800                          | E         | U                            |  |  |                                  |  |  |
| 426900                          | E         | U                            |  |  |                                  |  |  |
| 427000                          | E         | U                            |  |  |                                  |  |  |
| 427100                          | E         | U                            |  |  |                                  |  |  |
| 427300                          | E         | U                            |  |  |                                  |  |  |
| 427500                          | E         | U                            |  |  |                                  |  |  |
| 427600                          | E         | U                            |  |  |                                  |  |  |
| 427700                          | E         | U                            |  |  |                                  |  |  |
| 428300                          | E         | U                            |  |  |                                  |  |  |
| 428500                          | E         | U                            |  |  |                                  |  |  |
| 428600                          | E         | U                            |  |  |                                  |  |  |
| 428700                          | E         | U                            |  |  |                                  |  |  |
| 429000                          | E         | U                            |  |  |                                  |  |  |
| 429500                          | E         | U                            |  |  |                                  |  |  |
| 429590                          | E         | U                            |  |  |                                  |  |  |
| 431000                          | E         | U                            |  |  |                                  |  |  |
| 432000                          | E         | U                            |  |  |                                  |  |  |
| 432100                          | E         | U                            |  |  |                                  |  |  |
| 433000                          | E         | U                            |  |  |                                  |  |  |
| 435000                          | E         | U                            |  |  |                                  |  |  |
| 435100                          | E         | U                            |  |  |                                  |  |  |
| 435190                          | E         | U                            |  |  |                                  |  |  |
| 435400                          | E         | U                            |  |  |                                  |  |  |
| 435500                          | E         | U                            |  |  |                                  |  |  |
| 435600                          | E         | U                            |  |  |                                  |  |  |
| 435700                          | E         | U                            |  |  |                                  |  |  |
| 436000                          | E         | U                            |  |  |                                  |  |  |
| 436001                          | E         | U                            |  |  |                                  |  |  |
| 437000                          | E         | U                            |  |  |                                  |  |  |
| 438200                          | E         | U                            |  |  |                                  |  |  |
| 438300                          | E         | U                            |  |  |                                  |  |  |
| 438400                          | E         | U                            |  |  |                                  |  |  |
| 438500                          | E         | U                            |  |  |                                  |  |  |
| 438600                          | E         | U                            |  |  |                                  |  |  |
| 438700                          | E         | U                            |  |  |                                  |  |  |
| 438800                          | E         | U                            |  |  |                                  |  |  |
| 438900                          | E         | U                            |  |  |                                  |  |  |
| 439000                          | E         | U                            |  |  |                                  |  |  |
| 439100                          | E         | U                            |  |  |                                  |  |  |
| 439190                          | E         | U                            |  |  |                                  |  |  |
| 439200                          | E         | U                            |  |  |                                  |  |  |
| 439300                          | E         | U                            |  |  |                                  |  |  |
| 439400                          | E         | U                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 134

**Rule Name:** Disaster Emergency Fund Code "U" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | U                            |  |  |                                  |  |  |
| 439402                          | E         | U                            |  |  |                                  |  |  |
| 439412                          | E         | U                            |  |  |                                  |  |  |
| 439432                          | E         | U                            |  |  |                                  |  |  |
| 439440                          | E         | U                            |  |  |                                  |  |  |
| 439500                          | E         | U                            |  |  |                                  |  |  |
| 439502                          | E         | U                            |  |  |                                  |  |  |
| 439504                          | E         | U                            |  |  |                                  |  |  |
| 439600                          | E         | U                            |  |  |                                  |  |  |
| 439700                          | E         | U                            |  |  |                                  |  |  |
| 439701                          | E         | U                            |  |  |                                  |  |  |
| 439702                          | E         | U                            |  |  |                                  |  |  |
| 439703                          | E         | U                            |  |  |                                  |  |  |
| 439730                          | E         | U                            |  |  |                                  |  |  |
| 439800                          | E         | U                            |  |  |                                  |  |  |
| 439801                          | E         | U                            |  |  |                                  |  |  |
| 439900                          | E         | U                            |  |  |                                  |  |  |
| 442000                          | E         | U                            |  |  |                                  |  |  |
| 443000                          | E         | U                            |  |  |                                  |  |  |
| 445000                          | E         | U                            |  |  |                                  |  |  |
| 449000                          | E         | U                            |  |  |                                  |  |  |
| 451000                          | E         | U                            |  |  |                                  |  |  |
| 459000                          | E         | U                            |  |  |                                  |  |  |
| 461000                          | E         | U                            |  |  |                                  |  |  |
| 462000                          | E         | U                            |  |  |                                  |  |  |
| 462090                          | E         | U                            |  |  |                                  |  |  |
| 462091                          | E         | U                            |  |  |                                  |  |  |
| 463500                          | E         | U                            |  |  |                                  |  |  |
| 465000                          | E         | U                            |  |  |                                  |  |  |
| 469000                          | E         | U                            |  |  |                                  |  |  |
| 470000                          | E         | U                            |  |  |                                  |  |  |
| 472000                          | E         | U                            |  |  |                                  |  |  |
| 479010                          | E         | U                            |  |  |                                  |  |  |
| 480100                          | E         | U                            |  |  |                                  |  |  |
| 480110                          | E         | U                            |  |  |                                  |  |  |
| 480200                          | E         | U                            |  |  |                                  |  |  |
| 483100                          | E         | U                            |  |  |                                  |  |  |
| 483200                          | E         | U                            |  |  |                                  |  |  |
| 487100                          | E         | U                            |  |  |                                  |  |  |
| 487200                          | E         | U                            |  |  |                                  |  |  |
| 488100                          | E         | U                            |  |  |                                  |  |  |
| 488200                          | E         | U                            |  |  |                                  |  |  |
| 490100                          | E         | U                            |  |  |                                  |  |  |
| 490110                          | E         | U                            |  |  |                                  |  |  |
| 490200                          | E         | U                            |  |  |                                  |  |  |
| 490800                          | E         | U                            |  |  |                                  |  |  |
| 493100                          | E         | U                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | U                            |  |  |                                  |  |  |
| 497200                          | E         | U                            |  |  |                                  |  |  |
| 498100                          | E         | U                            |  |  |                                  |  |  |
| 498200                          | E         | U                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | V                            |  |  | 0                                |  |  |
| 403500                          | E         | V                            |  |  |                                  |  |  |
| 404400                          | E         | V                            |  |  |                                  |  |  |
| 404700                          | E         | V                            |  |  |                                  |  |  |
| 404800                          | E         | V                            |  |  |                                  |  |  |
| 405000                          | E         | V                            |  |  |                                  |  |  |
| 406000                          | E         | V                            |  |  |                                  |  |  |
| 407000                          | E         | V                            |  |  |                                  |  |  |
| 408000                          | E         | V                            |  |  |                                  |  |  |
| 408100                          | E         | V                            |  |  |                                  |  |  |
| 408200                          | E         | V                            |  |  |                                  |  |  |
| 408300                          | E         | V                            |  |  |                                  |  |  |
| 411100                          | E         | V                            |  |  |                                  |  |  |
| 411200                          | E         | V                            |  |  |                                  |  |  |
| 411300                          | E         | V                            |  |  |                                  |  |  |
| 411400                          | E         | V                            |  |  |                                  |  |  |
| 411500                          | E         | V                            |  |  |                                  |  |  |
| 411600                          | E         | V                            |  |  |                                  |  |  |
| 411601                          | E         | V                            |  |  |                                  |  |  |
| 411700                          | E         | V                            |  |  |                                  |  |  |
| 411800                          | E         | V                            |  |  |                                  |  |  |
| 411900                          | E         | V                            |  |  |                                  |  |  |
| 411910                          | E         | V                            |  |  |                                  |  |  |
| 411912                          | E         | V                            |  |  |                                  |  |  |
| 411920                          | E         | V                            |  |  |                                  |  |  |
| 411990                          | E         | V                            |  |  |                                  |  |  |
| 411991                          | E         | V                            |  |  |                                  |  |  |
| 411992                          | E         | V                            |  |  |                                  |  |  |
| 411993                          | E         | V                            |  |  |                                  |  |  |
| 411994                          | E         | V                            |  |  |                                  |  |  |
| 412000                          | E         | V                            |  |  |                                  |  |  |
| 412050                          | E         | V                            |  |  |                                  |  |  |
| 412100                          | E         | V                            |  |  |                                  |  |  |
| 412200                          | E         | V                            |  |  |                                  |  |  |
| 412250                          | E         | V                            |  |  |                                  |  |  |
| 412300                          | E         | V                            |  |  |                                  |  |  |
| 412400                          | E         | V                            |  |  |                                  |  |  |
| 412500                          | E         | V                            |  |  |                                  |  |  |
| 412600                          | E         | V                            |  |  |                                  |  |  |
| 412700                          | E         | V                            |  |  |                                  |  |  |
| 412800                          | E         | V                            |  |  |                                  |  |  |
| 412900                          | E         | V                            |  |  |                                  |  |  |
| 413000                          | E         | V                            |  |  |                                  |  |  |
| 413100                          | E         | V                            |  |  |                                  |  |  |
| 413120                          | E         | V                            |  |  |                                  |  |  |
| 413200                          | E         | V                            |  |  |                                  |  |  |
| 413300                          | E         | V                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 135

**Rule Name:** Disaster Emergency Fund Code "V" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | V                            |  |  |                                  |  |  |
| 413415                          | E         | V                            |  |  |                                  |  |  |
| 413500                          | E         | V                            |  |  |                                  |  |  |
| 413600                          | E         | V                            |  |  |                                  |  |  |
| 413700                          | E         | V                            |  |  |                                  |  |  |
| 413800                          | E         | V                            |  |  |                                  |  |  |
| 413810                          | E         | V                            |  |  |                                  |  |  |
| 413900                          | E         | V                            |  |  |                                  |  |  |
| 414000                          | E         | V                            |  |  |                                  |  |  |
| 414100                          | E         | V                            |  |  |                                  |  |  |
| 414120                          | E         | V                            |  |  |                                  |  |  |
| 414200                          | E         | V                            |  |  |                                  |  |  |
| 414201                          | E         | V                            |  |  |                                  |  |  |
| 414202                          | E         | V                            |  |  |                                  |  |  |
| 414203                          | E         | V                            |  |  |                                  |  |  |
| 414300                          | E         | V                            |  |  |                                  |  |  |
| 414400                          | E         | V                            |  |  |                                  |  |  |
| 414500                          | E         | V                            |  |  |                                  |  |  |
| 414600                          | E         | V                            |  |  |                                  |  |  |
| 414700                          | E         | V                            |  |  |                                  |  |  |
| 414800                          | E         | V                            |  |  |                                  |  |  |
| 414900                          | E         | V                            |  |  |                                  |  |  |
| 414910                          | E         | V                            |  |  |                                  |  |  |
| 415000                          | E         | V                            |  |  |                                  |  |  |
| 415100                          | E         | V                            |  |  |                                  |  |  |
| 415200                          | E         | V                            |  |  |                                  |  |  |
| 415300                          | E         | V                            |  |  |                                  |  |  |
| 415400                          | E         | V                            |  |  |                                  |  |  |
| 415500                          | E         | V                            |  |  |                                  |  |  |
| 415700                          | E         | V                            |  |  |                                  |  |  |
| 415730                          | E         | V                            |  |  |                                  |  |  |
| 415800                          | E         | V                            |  |  |                                  |  |  |
| 415900                          | E         | V                            |  |  |                                  |  |  |
| 415901                          | E         | V                            |  |  |                                  |  |  |
| 416000                          | E         | V                            |  |  |                                  |  |  |
| 416500                          | E         | V                            |  |  |                                  |  |  |
| 416512                          | E         | V                            |  |  |                                  |  |  |
| 416600                          | E         | V                            |  |  |                                  |  |  |
| 416612                          | E         | V                            |  |  |                                  |  |  |
| 416700                          | E         | V                            |  |  |                                  |  |  |
| 416712                          | E         | V                            |  |  |                                  |  |  |
| 416800                          | E         | V                            |  |  |                                  |  |  |
| 417000                          | E         | V                            |  |  |                                  |  |  |
| 417100                          | E         | V                            |  |  |                                  |  |  |
| 417112                          | E         | V                            |  |  |                                  |  |  |
| 417200                          | E         | V                            |  |  |                                  |  |  |
| 417212                          | E         | V                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | V                            |  |  |                                  |  |  |
| 417312                          | E         | V                            |  |  |                                  |  |  |
| 417400                          | E         | V                            |  |  |                                  |  |  |
| 417500                          | E         | V                            |  |  |                                  |  |  |
| 417590                          | E         | V                            |  |  |                                  |  |  |
| 417600                          | E         | V                            |  |  |                                  |  |  |
| 417690                          | E         | V                            |  |  |                                  |  |  |
| 418000                          | E         | V                            |  |  |                                  |  |  |
| 418300                          | E         | V                            |  |  |                                  |  |  |
| 419000                          | E         | V                            |  |  |                                  |  |  |
| 419100                          | E         | V                            |  |  |                                  |  |  |
| 419200                          | E         | V                            |  |  |                                  |  |  |
| 419300                          | E         | V                            |  |  |                                  |  |  |
| 419500                          | E         | V                            |  |  |                                  |  |  |
| 419600                          | E         | V                            |  |  |                                  |  |  |
| 419700                          | E         | V                            |  |  |                                  |  |  |
| 419900                          | E         | V                            |  |  |                                  |  |  |
| 420100                          | E         | V                            |  |  |                                  |  |  |
| 420190                          | E         | V                            |  |  |                                  |  |  |
| 421000                          | E         | V                            |  |  |                                  |  |  |
| 421100                          | E         | V                            |  |  |                                  |  |  |
| 421200                          | E         | V                            |  |  |                                  |  |  |
| 421500                          | E         | V                            |  |  |                                  |  |  |
| 421512                          | E         | V                            |  |  |                                  |  |  |
| 422100                          | E         | V                            |  |  |                                  |  |  |
| 422200                          | E         | V                            |  |  |                                  |  |  |
| 422300                          | E         | V                            |  |  |                                  |  |  |
| 422500                          | E         | V                            |  |  |                                  |  |  |
| 422512                          | E         | V                            |  |  |                                  |  |  |
| 423000                          | E         | V                            |  |  |                                  |  |  |
| 423100                          | E         | V                            |  |  |                                  |  |  |
| 423110                          | E         | V                            |  |  |                                  |  |  |
| 423200                          | E         | V                            |  |  |                                  |  |  |
| 423300                          | E         | V                            |  |  |                                  |  |  |
| 423400                          | E         | V                            |  |  |                                  |  |  |
| 423500                          | E         | V                            |  |  |                                  |  |  |
| 424000                          | E         | V                            |  |  |                                  |  |  |
| 425100                          | E         | V                            |  |  |                                  |  |  |
| 425200                          | E         | V                            |  |  |                                  |  |  |
| 425300                          | E         | V                            |  |  |                                  |  |  |
| 425400                          | E         | V                            |  |  |                                  |  |  |
| 425500                          | E         | V                            |  |  |                                  |  |  |
| 425512                          | E         | V                            |  |  |                                  |  |  |
| 426000                          | E         | V                            |  |  |                                  |  |  |
| 426100                          | E         | V                            |  |  |                                  |  |  |
| 426200                          | E         | V                            |  |  |                                  |  |  |
| 426300                          | E         | V                            |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 135

**Rule Name:** Disaster Emergency Fund Code "V" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | V                            |  |  |                                  |  |  |
| 426500                          | E         | V                            |  |  |                                  |  |  |
| 426600                          | E         | V                            |  |  |                                  |  |  |
| 426700                          | E         | V                            |  |  |                                  |  |  |
| 426800                          | E         | V                            |  |  |                                  |  |  |
| 426900                          | E         | V                            |  |  |                                  |  |  |
| 427000                          | E         | V                            |  |  |                                  |  |  |
| 427100                          | E         | V                            |  |  |                                  |  |  |
| 427300                          | E         | V                            |  |  |                                  |  |  |
| 427500                          | E         | V                            |  |  |                                  |  |  |
| 427600                          | E         | V                            |  |  |                                  |  |  |
| 427700                          | E         | V                            |  |  |                                  |  |  |
| 428300                          | E         | V                            |  |  |                                  |  |  |
| 428500                          | E         | V                            |  |  |                                  |  |  |
| 428600                          | E         | V                            |  |  |                                  |  |  |
| 428700                          | E         | V                            |  |  |                                  |  |  |
| 429000                          | E         | V                            |  |  |                                  |  |  |
| 429500                          | E         | V                            |  |  |                                  |  |  |
| 429590                          | E         | V                            |  |  |                                  |  |  |
| 431000                          | E         | V                            |  |  |                                  |  |  |
| 432000                          | E         | V                            |  |  |                                  |  |  |
| 432100                          | E         | V                            |  |  |                                  |  |  |
| 433000                          | E         | V                            |  |  |                                  |  |  |
| 435000                          | E         | V                            |  |  |                                  |  |  |
| 435100                          | E         | V                            |  |  |                                  |  |  |
| 435190                          | E         | V                            |  |  |                                  |  |  |
| 435400                          | E         | V                            |  |  |                                  |  |  |
| 435500                          | E         | V                            |  |  |                                  |  |  |
| 435600                          | E         | V                            |  |  |                                  |  |  |
| 435700                          | E         | V                            |  |  |                                  |  |  |
| 436000                          | E         | V                            |  |  |                                  |  |  |
| 436001                          | E         | V                            |  |  |                                  |  |  |
| 437000                          | E         | V                            |  |  |                                  |  |  |
| 438200                          | E         | V                            |  |  |                                  |  |  |
| 438300                          | E         | V                            |  |  |                                  |  |  |
| 438400                          | E         | V                            |  |  |                                  |  |  |
| 438500                          | E         | V                            |  |  |                                  |  |  |
| 438600                          | E         | V                            |  |  |                                  |  |  |
| 438700                          | E         | V                            |  |  |                                  |  |  |
| 438800                          | E         | V                            |  |  |                                  |  |  |
| 438900                          | E         | V                            |  |  |                                  |  |  |
| 439000                          | E         | V                            |  |  |                                  |  |  |
| 439100                          | E         | V                            |  |  |                                  |  |  |
| 439190                          | E         | V                            |  |  |                                  |  |  |
| 439200                          | E         | V                            |  |  |                                  |  |  |
| 439300                          | E         | V                            |  |  |                                  |  |  |
| 439400                          | E         | V                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 135

**Rule Name:** Disaster Emergency Fund Code "V" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | V                            |  |  |                                  |  |  |
| 439402                          | E         | V                            |  |  |                                  |  |  |
| 439412                          | E         | V                            |  |  |                                  |  |  |
| 439432                          | E         | V                            |  |  |                                  |  |  |
| 439440                          | E         | V                            |  |  |                                  |  |  |
| 439500                          | E         | V                            |  |  |                                  |  |  |
| 439502                          | E         | V                            |  |  |                                  |  |  |
| 439504                          | E         | V                            |  |  |                                  |  |  |
| 439600                          | E         | V                            |  |  |                                  |  |  |
| 439700                          | E         | V                            |  |  |                                  |  |  |
| 439701                          | E         | V                            |  |  |                                  |  |  |
| 439702                          | E         | V                            |  |  |                                  |  |  |
| 439703                          | E         | V                            |  |  |                                  |  |  |
| 439730                          | E         | V                            |  |  |                                  |  |  |
| 439800                          | E         | V                            |  |  |                                  |  |  |
| 439801                          | E         | V                            |  |  |                                  |  |  |
| 439900                          | E         | V                            |  |  |                                  |  |  |
| 442000                          | E         | V                            |  |  |                                  |  |  |
| 443000                          | E         | V                            |  |  |                                  |  |  |
| 445000                          | E         | V                            |  |  |                                  |  |  |
| 449000                          | E         | V                            |  |  |                                  |  |  |
| 451000                          | E         | V                            |  |  |                                  |  |  |
| 459000                          | E         | V                            |  |  |                                  |  |  |
| 461000                          | E         | V                            |  |  |                                  |  |  |
| 462000                          | E         | V                            |  |  |                                  |  |  |
| 462090                          | E         | V                            |  |  |                                  |  |  |
| 462091                          | E         | V                            |  |  |                                  |  |  |
| 463500                          | E         | V                            |  |  |                                  |  |  |
| 465000                          | E         | V                            |  |  |                                  |  |  |
| 469000                          | E         | V                            |  |  |                                  |  |  |
| 470000                          | E         | V                            |  |  |                                  |  |  |
| 472000                          | E         | V                            |  |  |                                  |  |  |
| 479010                          | E         | V                            |  |  |                                  |  |  |
| 480100                          | E         | V                            |  |  |                                  |  |  |
| 480110                          | E         | V                            |  |  |                                  |  |  |
| 480200                          | E         | V                            |  |  |                                  |  |  |
| 483100                          | E         | V                            |  |  |                                  |  |  |
| 483200                          | E         | V                            |  |  |                                  |  |  |
| 487100                          | E         | V                            |  |  |                                  |  |  |
| 487200                          | E         | V                            |  |  |                                  |  |  |
| 488100                          | E         | V                            |  |  |                                  |  |  |
| 488200                          | E         | V                            |  |  |                                  |  |  |
| 490100                          | E         | V                            |  |  |                                  |  |  |
| 490110                          | E         | V                            |  |  |                                  |  |  |
| 490200                          | E         | V                            |  |  |                                  |  |  |
| 490800                          | E         | V                            |  |  |                                  |  |  |
| 493100                          | E         | V                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | V                            |  |  |                                  |  |  |
| 497200                          | E         | V                            |  |  |                                  |  |  |
| 498100                          | E         | V                            |  |  |                                  |  |  |
| 498200                          | E         | V                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 136

**Rule Name:** Disaster Emergency Fund Code "W" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | W                            |  |  | 0                                |  |  |
| 403500                          | E         | W                            |  |  |                                  |  |  |
| 404400                          | E         | W                            |  |  |                                  |  |  |
| 404700                          | E         | W                            |  |  |                                  |  |  |
| 404800                          | E         | W                            |  |  |                                  |  |  |
| 405000                          | E         | W                            |  |  |                                  |  |  |
| 406000                          | E         | W                            |  |  |                                  |  |  |
| 407000                          | E         | W                            |  |  |                                  |  |  |
| 408000                          | E         | W                            |  |  |                                  |  |  |
| 408100                          | E         | W                            |  |  |                                  |  |  |
| 408200                          | E         | W                            |  |  |                                  |  |  |
| 408300                          | E         | W                            |  |  |                                  |  |  |
| 411100                          | E         | W                            |  |  |                                  |  |  |
| 411200                          | E         | W                            |  |  |                                  |  |  |
| 411300                          | E         | W                            |  |  |                                  |  |  |
| 411400                          | E         | W                            |  |  |                                  |  |  |
| 411500                          | E         | W                            |  |  |                                  |  |  |
| 411600                          | E         | W                            |  |  |                                  |  |  |
| 411601                          | E         | W                            |  |  |                                  |  |  |
| 411700                          | E         | W                            |  |  |                                  |  |  |
| 411800                          | E         | W                            |  |  |                                  |  |  |
| 411900                          | E         | W                            |  |  |                                  |  |  |
| 411910                          | E         | W                            |  |  |                                  |  |  |
| 411912                          | E         | W                            |  |  |                                  |  |  |
| 411920                          | E         | W                            |  |  |                                  |  |  |
| 411990                          | E         | W                            |  |  |                                  |  |  |
| 411991                          | E         | W                            |  |  |                                  |  |  |
| 411992                          | E         | W                            |  |  |                                  |  |  |
| 411993                          | E         | W                            |  |  |                                  |  |  |
| 411994                          | E         | W                            |  |  |                                  |  |  |
| 412000                          | E         | W                            |  |  |                                  |  |  |
| 412050                          | E         | W                            |  |  |                                  |  |  |
| 412100                          | E         | W                            |  |  |                                  |  |  |
| 412200                          | E         | W                            |  |  |                                  |  |  |
| 412250                          | E         | W                            |  |  |                                  |  |  |
| 412300                          | E         | W                            |  |  |                                  |  |  |
| 412400                          | E         | W                            |  |  |                                  |  |  |
| 412500                          | E         | W                            |  |  |                                  |  |  |
| 412600                          | E         | W                            |  |  |                                  |  |  |
| 412700                          | E         | W                            |  |  |                                  |  |  |
| 412800                          | E         | W                            |  |  |                                  |  |  |
| 412900                          | E         | W                            |  |  |                                  |  |  |
| 413000                          | E         | W                            |  |  |                                  |  |  |
| 413100                          | E         | W                            |  |  |                                  |  |  |
| 413120                          | E         | W                            |  |  |                                  |  |  |
| 413200                          | E         | W                            |  |  |                                  |  |  |
| 413300                          | E         | W                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 136

Rule Name: Disaster Emergency Fund Code "W" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | W                            |  |  |                                  |  |  |
| 413415                          | E         | W                            |  |  |                                  |  |  |
| 413500                          | E         | W                            |  |  |                                  |  |  |
| 413600                          | E         | W                            |  |  |                                  |  |  |
| 413700                          | E         | W                            |  |  |                                  |  |  |
| 413800                          | E         | W                            |  |  |                                  |  |  |
| 413810                          | E         | W                            |  |  |                                  |  |  |
| 413900                          | E         | W                            |  |  |                                  |  |  |
| 414000                          | E         | W                            |  |  |                                  |  |  |
| 414100                          | E         | W                            |  |  |                                  |  |  |
| 414120                          | E         | W                            |  |  |                                  |  |  |
| 414200                          | E         | W                            |  |  |                                  |  |  |
| 414201                          | E         | W                            |  |  |                                  |  |  |
| 414202                          | E         | W                            |  |  |                                  |  |  |
| 414203                          | E         | W                            |  |  |                                  |  |  |
| 414300                          | E         | W                            |  |  |                                  |  |  |
| 414400                          | E         | W                            |  |  |                                  |  |  |
| 414500                          | E         | W                            |  |  |                                  |  |  |
| 414600                          | E         | W                            |  |  |                                  |  |  |
| 414700                          | E         | W                            |  |  |                                  |  |  |
| 414800                          | E         | W                            |  |  |                                  |  |  |
| 414900                          | E         | W                            |  |  |                                  |  |  |
| 414910                          | E         | W                            |  |  |                                  |  |  |
| 415000                          | E         | W                            |  |  |                                  |  |  |
| 415100                          | E         | W                            |  |  |                                  |  |  |
| 415200                          | E         | W                            |  |  |                                  |  |  |
| 415300                          | E         | W                            |  |  |                                  |  |  |
| 415400                          | E         | W                            |  |  |                                  |  |  |
| 415500                          | E         | W                            |  |  |                                  |  |  |
| 415700                          | E         | W                            |  |  |                                  |  |  |
| 415730                          | E         | W                            |  |  |                                  |  |  |
| 415800                          | E         | W                            |  |  |                                  |  |  |
| 415900                          | E         | W                            |  |  |                                  |  |  |
| 415901                          | E         | W                            |  |  |                                  |  |  |
| 416000                          | E         | W                            |  |  |                                  |  |  |
| 416500                          | E         | W                            |  |  |                                  |  |  |
| 416512                          | E         | W                            |  |  |                                  |  |  |
| 416600                          | E         | W                            |  |  |                                  |  |  |
| 416612                          | E         | W                            |  |  |                                  |  |  |
| 416700                          | E         | W                            |  |  |                                  |  |  |
| 416712                          | E         | W                            |  |  |                                  |  |  |
| 416800                          | E         | W                            |  |  |                                  |  |  |
| 417000                          | E         | W                            |  |  |                                  |  |  |
| 417100                          | E         | W                            |  |  |                                  |  |  |
| 417112                          | E         | W                            |  |  |                                  |  |  |
| 417200                          | E         | W                            |  |  |                                  |  |  |
| 417212                          | E         | W                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 136

**Rule Name:** Disaster Emergency Fund Code "W" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | W                            |  |  |                                  |  |  |
| 417312                          | E         | W                            |  |  |                                  |  |  |
| 417400                          | E         | W                            |  |  |                                  |  |  |
| 417500                          | E         | W                            |  |  |                                  |  |  |
| 417590                          | E         | W                            |  |  |                                  |  |  |
| 417600                          | E         | W                            |  |  |                                  |  |  |
| 417690                          | E         | W                            |  |  |                                  |  |  |
| 418000                          | E         | W                            |  |  |                                  |  |  |
| 418300                          | E         | W                            |  |  |                                  |  |  |
| 419000                          | E         | W                            |  |  |                                  |  |  |
| 419100                          | E         | W                            |  |  |                                  |  |  |
| 419200                          | E         | W                            |  |  |                                  |  |  |
| 419300                          | E         | W                            |  |  |                                  |  |  |
| 419500                          | E         | W                            |  |  |                                  |  |  |
| 419600                          | E         | W                            |  |  |                                  |  |  |
| 419700                          | E         | W                            |  |  |                                  |  |  |
| 419900                          | E         | W                            |  |  |                                  |  |  |
| 420100                          | E         | W                            |  |  |                                  |  |  |
| 420190                          | E         | W                            |  |  |                                  |  |  |
| 421000                          | E         | W                            |  |  |                                  |  |  |
| 421100                          | E         | W                            |  |  |                                  |  |  |
| 421200                          | E         | W                            |  |  |                                  |  |  |
| 421500                          | E         | W                            |  |  |                                  |  |  |
| 421512                          | E         | W                            |  |  |                                  |  |  |
| 422100                          | E         | W                            |  |  |                                  |  |  |
| 422200                          | E         | W                            |  |  |                                  |  |  |
| 422300                          | E         | W                            |  |  |                                  |  |  |
| 422500                          | E         | W                            |  |  |                                  |  |  |
| 422512                          | E         | W                            |  |  |                                  |  |  |
| 423000                          | E         | W                            |  |  |                                  |  |  |
| 423100                          | E         | W                            |  |  |                                  |  |  |
| 423110                          | E         | W                            |  |  |                                  |  |  |
| 423200                          | E         | W                            |  |  |                                  |  |  |
| 423300                          | E         | W                            |  |  |                                  |  |  |
| 423400                          | E         | W                            |  |  |                                  |  |  |
| 423500                          | E         | W                            |  |  |                                  |  |  |
| 424000                          | E         | W                            |  |  |                                  |  |  |
| 425100                          | E         | W                            |  |  |                                  |  |  |
| 425200                          | E         | W                            |  |  |                                  |  |  |
| 425300                          | E         | W                            |  |  |                                  |  |  |
| 425400                          | E         | W                            |  |  |                                  |  |  |
| 425500                          | E         | W                            |  |  |                                  |  |  |
| 425512                          | E         | W                            |  |  |                                  |  |  |
| 426000                          | E         | W                            |  |  |                                  |  |  |
| 426100                          | E         | W                            |  |  |                                  |  |  |
| 426200                          | E         | W                            |  |  |                                  |  |  |
| 426300                          | E         | W                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 136

**Rule Name:** Disaster Emergency Fund Code "W" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | W                            |  |  |                                  |  |  |
| 426500                          | E         | W                            |  |  |                                  |  |  |
| 426600                          | E         | W                            |  |  |                                  |  |  |
| 426700                          | E         | W                            |  |  |                                  |  |  |
| 426800                          | E         | W                            |  |  |                                  |  |  |
| 426900                          | E         | W                            |  |  |                                  |  |  |
| 427000                          | E         | W                            |  |  |                                  |  |  |
| 427100                          | E         | W                            |  |  |                                  |  |  |
| 427300                          | E         | W                            |  |  |                                  |  |  |
| 427500                          | E         | W                            |  |  |                                  |  |  |
| 427600                          | E         | W                            |  |  |                                  |  |  |
| 427700                          | E         | W                            |  |  |                                  |  |  |
| 428300                          | E         | W                            |  |  |                                  |  |  |
| 428500                          | E         | W                            |  |  |                                  |  |  |
| 428600                          | E         | W                            |  |  |                                  |  |  |
| 428700                          | E         | W                            |  |  |                                  |  |  |
| 429000                          | E         | W                            |  |  |                                  |  |  |
| 429500                          | E         | W                            |  |  |                                  |  |  |
| 429590                          | E         | W                            |  |  |                                  |  |  |
| 431000                          | E         | W                            |  |  |                                  |  |  |
| 432000                          | E         | W                            |  |  |                                  |  |  |
| 432100                          | E         | W                            |  |  |                                  |  |  |
| 433000                          | E         | W                            |  |  |                                  |  |  |
| 435000                          | E         | W                            |  |  |                                  |  |  |
| 435100                          | E         | W                            |  |  |                                  |  |  |
| 435190                          | E         | W                            |  |  |                                  |  |  |
| 435400                          | E         | W                            |  |  |                                  |  |  |
| 435500                          | E         | W                            |  |  |                                  |  |  |
| 435600                          | E         | W                            |  |  |                                  |  |  |
| 435700                          | E         | W                            |  |  |                                  |  |  |
| 436000                          | E         | W                            |  |  |                                  |  |  |
| 436001                          | E         | W                            |  |  |                                  |  |  |
| 437000                          | E         | W                            |  |  |                                  |  |  |
| 438200                          | E         | W                            |  |  |                                  |  |  |
| 438300                          | E         | W                            |  |  |                                  |  |  |
| 438400                          | E         | W                            |  |  |                                  |  |  |
| 438500                          | E         | W                            |  |  |                                  |  |  |
| 438600                          | E         | W                            |  |  |                                  |  |  |
| 438700                          | E         | W                            |  |  |                                  |  |  |
| 438800                          | E         | W                            |  |  |                                  |  |  |
| 438900                          | E         | W                            |  |  |                                  |  |  |
| 439000                          | E         | W                            |  |  |                                  |  |  |
| 439100                          | E         | W                            |  |  |                                  |  |  |
| 439190                          | E         | W                            |  |  |                                  |  |  |
| 439200                          | E         | W                            |  |  |                                  |  |  |
| 439300                          | E         | W                            |  |  |                                  |  |  |
| 439400                          | E         | W                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 136

**Rule Name:** Disaster Emergency Fund Code "W" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | W                            |  |  |                                  |  |  |
| 439402                          | E         | W                            |  |  |                                  |  |  |
| 439412                          | E         | W                            |  |  |                                  |  |  |
| 439432                          | E         | W                            |  |  |                                  |  |  |
| 439440                          | E         | W                            |  |  |                                  |  |  |
| 439500                          | E         | W                            |  |  |                                  |  |  |
| 439502                          | E         | W                            |  |  |                                  |  |  |
| 439504                          | E         | W                            |  |  |                                  |  |  |
| 439600                          | E         | W                            |  |  |                                  |  |  |
| 439700                          | E         | W                            |  |  |                                  |  |  |
| 439701                          | E         | W                            |  |  |                                  |  |  |
| 439702                          | E         | W                            |  |  |                                  |  |  |
| 439703                          | E         | W                            |  |  |                                  |  |  |
| 439730                          | E         | W                            |  |  |                                  |  |  |
| 439800                          | E         | W                            |  |  |                                  |  |  |
| 439801                          | E         | W                            |  |  |                                  |  |  |
| 439900                          | E         | W                            |  |  |                                  |  |  |
| 442000                          | E         | W                            |  |  |                                  |  |  |
| 443000                          | E         | W                            |  |  |                                  |  |  |
| 445000                          | E         | W                            |  |  |                                  |  |  |
| 449000                          | E         | W                            |  |  |                                  |  |  |
| 451000                          | E         | W                            |  |  |                                  |  |  |
| 459000                          | E         | W                            |  |  |                                  |  |  |
| 461000                          | E         | W                            |  |  |                                  |  |  |
| 462000                          | E         | W                            |  |  |                                  |  |  |
| 462090                          | E         | W                            |  |  |                                  |  |  |
| 462091                          | E         | W                            |  |  |                                  |  |  |
| 463500                          | E         | W                            |  |  |                                  |  |  |
| 465000                          | E         | W                            |  |  |                                  |  |  |
| 469000                          | E         | W                            |  |  |                                  |  |  |
| 470000                          | E         | W                            |  |  |                                  |  |  |
| 472000                          | E         | W                            |  |  |                                  |  |  |
| 479010                          | E         | W                            |  |  |                                  |  |  |
| 480100                          | E         | W                            |  |  |                                  |  |  |
| 480110                          | E         | W                            |  |  |                                  |  |  |
| 480200                          | E         | W                            |  |  |                                  |  |  |
| 483100                          | E         | W                            |  |  |                                  |  |  |
| 483200                          | E         | W                            |  |  |                                  |  |  |
| 487100                          | E         | W                            |  |  |                                  |  |  |
| 487200                          | E         | W                            |  |  |                                  |  |  |
| 488100                          | E         | W                            |  |  |                                  |  |  |
| 488200                          | E         | W                            |  |  |                                  |  |  |
| 490100                          | E         | W                            |  |  |                                  |  |  |
| 490110                          | E         | W                            |  |  |                                  |  |  |
| 490200                          | E         | W                            |  |  |                                  |  |  |
| 490800                          | E         | W                            |  |  |                                  |  |  |
| 493100                          | E         | W                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | W                            |  |  |                                  |  |  |
| 497200                          | E         | W                            |  |  |                                  |  |  |
| 498100                          | E         | W                            |  |  |                                  |  |  |
| 498200                          | E         | W                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137

**Rule Name:** Disaster Emergency Fund Code "X" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | X                            |  |  | 0                                |  |  |
| 403500                          | E         | X                            |  |  |                                  |  |  |
| 404400                          | E         | X                            |  |  |                                  |  |  |
| 404700                          | E         | X                            |  |  |                                  |  |  |
| 404800                          | E         | X                            |  |  |                                  |  |  |
| 405000                          | E         | X                            |  |  |                                  |  |  |
| 406000                          | E         | X                            |  |  |                                  |  |  |
| 407000                          | E         | X                            |  |  |                                  |  |  |
| 408000                          | E         | X                            |  |  |                                  |  |  |
| 408100                          | E         | X                            |  |  |                                  |  |  |
| 408200                          | E         | X                            |  |  |                                  |  |  |
| 408300                          | E         | X                            |  |  |                                  |  |  |
| 411100                          | E         | X                            |  |  |                                  |  |  |
| 411200                          | E         | X                            |  |  |                                  |  |  |
| 411300                          | E         | X                            |  |  |                                  |  |  |
| 411400                          | E         | X                            |  |  |                                  |  |  |
| 411500                          | E         | X                            |  |  |                                  |  |  |
| 411600                          | E         | X                            |  |  |                                  |  |  |
| 411601                          | E         | X                            |  |  |                                  |  |  |
| 411700                          | E         | X                            |  |  |                                  |  |  |
| 411800                          | E         | X                            |  |  |                                  |  |  |
| 411900                          | E         | X                            |  |  |                                  |  |  |
| 411910                          | E         | X                            |  |  |                                  |  |  |
| 411912                          | E         | X                            |  |  |                                  |  |  |
| 411920                          | E         | X                            |  |  |                                  |  |  |
| 411990                          | E         | X                            |  |  |                                  |  |  |
| 411991                          | E         | X                            |  |  |                                  |  |  |
| 411992                          | E         | X                            |  |  |                                  |  |  |
| 411993                          | E         | X                            |  |  |                                  |  |  |
| 411994                          | E         | X                            |  |  |                                  |  |  |
| 412000                          | E         | X                            |  |  |                                  |  |  |
| 412050                          | E         | X                            |  |  |                                  |  |  |
| 412100                          | E         | X                            |  |  |                                  |  |  |
| 412200                          | E         | X                            |  |  |                                  |  |  |
| 412250                          | E         | X                            |  |  |                                  |  |  |
| 412300                          | E         | X                            |  |  |                                  |  |  |
| 412400                          | E         | X                            |  |  |                                  |  |  |
| 412500                          | E         | X                            |  |  |                                  |  |  |
| 412600                          | E         | X                            |  |  |                                  |  |  |
| 412700                          | E         | X                            |  |  |                                  |  |  |
| 412800                          | E         | X                            |  |  |                                  |  |  |
| 412900                          | E         | X                            |  |  |                                  |  |  |
| 413000                          | E         | X                            |  |  |                                  |  |  |
| 413100                          | E         | X                            |  |  |                                  |  |  |
| 413120                          | E         | X                            |  |  |                                  |  |  |
| 413200                          | E         | X                            |  |  |                                  |  |  |
| 413300                          | E         | X                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137

**Rule Name:** Disaster Emergency Fund Code "X" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | X                            |  |  |                                  |  |  |
| 413415                          | E         | X                            |  |  |                                  |  |  |
| 413500                          | E         | X                            |  |  |                                  |  |  |
| 413600                          | E         | X                            |  |  |                                  |  |  |
| 413700                          | E         | X                            |  |  |                                  |  |  |
| 413800                          | E         | X                            |  |  |                                  |  |  |
| 413810                          | E         | X                            |  |  |                                  |  |  |
| 413900                          | E         | X                            |  |  |                                  |  |  |
| 414000                          | E         | X                            |  |  |                                  |  |  |
| 414100                          | E         | X                            |  |  |                                  |  |  |
| 414120                          | E         | X                            |  |  |                                  |  |  |
| 414200                          | E         | X                            |  |  |                                  |  |  |
| 414201                          | E         | X                            |  |  |                                  |  |  |
| 414202                          | E         | X                            |  |  |                                  |  |  |
| 414203                          | E         | X                            |  |  |                                  |  |  |
| 414300                          | E         | X                            |  |  |                                  |  |  |
| 414400                          | E         | X                            |  |  |                                  |  |  |
| 414500                          | E         | X                            |  |  |                                  |  |  |
| 414600                          | E         | X                            |  |  |                                  |  |  |
| 414700                          | E         | X                            |  |  |                                  |  |  |
| 414800                          | E         | X                            |  |  |                                  |  |  |
| 414900                          | E         | X                            |  |  |                                  |  |  |
| 414910                          | E         | X                            |  |  |                                  |  |  |
| 415000                          | E         | X                            |  |  |                                  |  |  |
| 415100                          | E         | X                            |  |  |                                  |  |  |
| 415200                          | E         | X                            |  |  |                                  |  |  |
| 415300                          | E         | X                            |  |  |                                  |  |  |
| 415400                          | E         | X                            |  |  |                                  |  |  |
| 415500                          | E         | X                            |  |  |                                  |  |  |
| 415700                          | E         | X                            |  |  |                                  |  |  |
| 415730                          | E         | X                            |  |  |                                  |  |  |
| 415800                          | E         | X                            |  |  |                                  |  |  |
| 415900                          | E         | X                            |  |  |                                  |  |  |
| 415901                          | E         | X                            |  |  |                                  |  |  |
| 416000                          | E         | X                            |  |  |                                  |  |  |
| 416500                          | E         | X                            |  |  |                                  |  |  |
| 416512                          | E         | X                            |  |  |                                  |  |  |
| 416600                          | E         | X                            |  |  |                                  |  |  |
| 416612                          | E         | X                            |  |  |                                  |  |  |
| 416700                          | E         | X                            |  |  |                                  |  |  |
| 416712                          | E         | X                            |  |  |                                  |  |  |
| 416800                          | E         | X                            |  |  |                                  |  |  |
| 417000                          | E         | X                            |  |  |                                  |  |  |
| 417100                          | E         | X                            |  |  |                                  |  |  |
| 417112                          | E         | X                            |  |  |                                  |  |  |
| 417200                          | E         | X                            |  |  |                                  |  |  |
| 417212                          | E         | X                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137

**Rule Name:** Disaster Emergency Fund Code "X" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | X                            |  |  |                                  |  |  |
| 417312                          | E         | X                            |  |  |                                  |  |  |
| 417400                          | E         | X                            |  |  |                                  |  |  |
| 417500                          | E         | X                            |  |  |                                  |  |  |
| 417590                          | E         | X                            |  |  |                                  |  |  |
| 417600                          | E         | X                            |  |  |                                  |  |  |
| 417690                          | E         | X                            |  |  |                                  |  |  |
| 418000                          | E         | X                            |  |  |                                  |  |  |
| 418300                          | E         | X                            |  |  |                                  |  |  |
| 419000                          | E         | X                            |  |  |                                  |  |  |
| 419100                          | E         | X                            |  |  |                                  |  |  |
| 419200                          | E         | X                            |  |  |                                  |  |  |
| 419300                          | E         | X                            |  |  |                                  |  |  |
| 419500                          | E         | X                            |  |  |                                  |  |  |
| 419600                          | E         | X                            |  |  |                                  |  |  |
| 419700                          | E         | X                            |  |  |                                  |  |  |
| 419900                          | E         | X                            |  |  |                                  |  |  |
| 420100                          | E         | X                            |  |  |                                  |  |  |
| 420190                          | E         | X                            |  |  |                                  |  |  |
| 421000                          | E         | X                            |  |  |                                  |  |  |
| 421100                          | E         | X                            |  |  |                                  |  |  |
| 421200                          | E         | X                            |  |  |                                  |  |  |
| 421500                          | E         | X                            |  |  |                                  |  |  |
| 421512                          | E         | X                            |  |  |                                  |  |  |
| 422100                          | E         | X                            |  |  |                                  |  |  |
| 422200                          | E         | X                            |  |  |                                  |  |  |
| 422300                          | E         | X                            |  |  |                                  |  |  |
| 422500                          | E         | X                            |  |  |                                  |  |  |
| 422512                          | E         | X                            |  |  |                                  |  |  |
| 423000                          | E         | X                            |  |  |                                  |  |  |
| 423100                          | E         | X                            |  |  |                                  |  |  |
| 423110                          | E         | X                            |  |  |                                  |  |  |
| 423200                          | E         | X                            |  |  |                                  |  |  |
| 423300                          | E         | X                            |  |  |                                  |  |  |
| 423400                          | E         | X                            |  |  |                                  |  |  |
| 423500                          | E         | X                            |  |  |                                  |  |  |
| 424000                          | E         | X                            |  |  |                                  |  |  |
| 425100                          | E         | X                            |  |  |                                  |  |  |
| 425200                          | E         | X                            |  |  |                                  |  |  |
| 425300                          | E         | X                            |  |  |                                  |  |  |
| 425400                          | E         | X                            |  |  |                                  |  |  |
| 425500                          | E         | X                            |  |  |                                  |  |  |
| 425512                          | E         | X                            |  |  |                                  |  |  |
| 426000                          | E         | X                            |  |  |                                  |  |  |
| 426100                          | E         | X                            |  |  |                                  |  |  |
| 426200                          | E         | X                            |  |  |                                  |  |  |
| 426300                          | E         | X                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137

**Rule Name:** Disaster Emergency Fund Code "X" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | X                            |  |  |                                  |  |  |
| 426500                          | E         | X                            |  |  |                                  |  |  |
| 426600                          | E         | X                            |  |  |                                  |  |  |
| 426700                          | E         | X                            |  |  |                                  |  |  |
| 426800                          | E         | X                            |  |  |                                  |  |  |
| 426900                          | E         | X                            |  |  |                                  |  |  |
| 427000                          | E         | X                            |  |  |                                  |  |  |
| 427100                          | E         | X                            |  |  |                                  |  |  |
| 427300                          | E         | X                            |  |  |                                  |  |  |
| 427500                          | E         | X                            |  |  |                                  |  |  |
| 427600                          | E         | X                            |  |  |                                  |  |  |
| 427700                          | E         | X                            |  |  |                                  |  |  |
| 428300                          | E         | X                            |  |  |                                  |  |  |
| 428500                          | E         | X                            |  |  |                                  |  |  |
| 428600                          | E         | X                            |  |  |                                  |  |  |
| 428700                          | E         | X                            |  |  |                                  |  |  |
| 429000                          | E         | X                            |  |  |                                  |  |  |
| 429500                          | E         | X                            |  |  |                                  |  |  |
| 429590                          | E         | X                            |  |  |                                  |  |  |
| 431000                          | E         | X                            |  |  |                                  |  |  |
| 432000                          | E         | X                            |  |  |                                  |  |  |
| 432100                          | E         | X                            |  |  |                                  |  |  |
| 433000                          | E         | X                            |  |  |                                  |  |  |
| 435000                          | E         | X                            |  |  |                                  |  |  |
| 435100                          | E         | X                            |  |  |                                  |  |  |
| 435190                          | E         | X                            |  |  |                                  |  |  |
| 435400                          | E         | X                            |  |  |                                  |  |  |
| 435500                          | E         | X                            |  |  |                                  |  |  |
| 435600                          | E         | X                            |  |  |                                  |  |  |
| 435700                          | E         | X                            |  |  |                                  |  |  |
| 436000                          | E         | X                            |  |  |                                  |  |  |
| 436001                          | E         | X                            |  |  |                                  |  |  |
| 437000                          | E         | X                            |  |  |                                  |  |  |
| 438200                          | E         | X                            |  |  |                                  |  |  |
| 438300                          | E         | X                            |  |  |                                  |  |  |
| 438400                          | E         | X                            |  |  |                                  |  |  |
| 438500                          | E         | X                            |  |  |                                  |  |  |
| 438600                          | E         | X                            |  |  |                                  |  |  |
| 438700                          | E         | X                            |  |  |                                  |  |  |
| 438800                          | E         | X                            |  |  |                                  |  |  |
| 438900                          | E         | X                            |  |  |                                  |  |  |
| 439000                          | E         | X                            |  |  |                                  |  |  |
| 439100                          | E         | X                            |  |  |                                  |  |  |
| 439190                          | E         | X                            |  |  |                                  |  |  |
| 439200                          | E         | X                            |  |  |                                  |  |  |
| 439300                          | E         | X                            |  |  |                                  |  |  |
| 439400                          | E         | X                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137

**Rule Name:** Disaster Emergency Fund Code "X" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | X                            |  |  |                                  |  |  |
| 439402                          | E         | X                            |  |  |                                  |  |  |
| 439412                          | E         | X                            |  |  |                                  |  |  |
| 439432                          | E         | X                            |  |  |                                  |  |  |
| 439440                          | E         | X                            |  |  |                                  |  |  |
| 439500                          | E         | X                            |  |  |                                  |  |  |
| 439502                          | E         | X                            |  |  |                                  |  |  |
| 439504                          | E         | X                            |  |  |                                  |  |  |
| 439600                          | E         | X                            |  |  |                                  |  |  |
| 439700                          | E         | X                            |  |  |                                  |  |  |
| 439701                          | E         | X                            |  |  |                                  |  |  |
| 439702                          | E         | X                            |  |  |                                  |  |  |
| 439703                          | E         | X                            |  |  |                                  |  |  |
| 439730                          | E         | X                            |  |  |                                  |  |  |
| 439800                          | E         | X                            |  |  |                                  |  |  |
| 439801                          | E         | X                            |  |  |                                  |  |  |
| 439900                          | E         | X                            |  |  |                                  |  |  |
| 442000                          | E         | X                            |  |  |                                  |  |  |
| 443000                          | E         | X                            |  |  |                                  |  |  |
| 445000                          | E         | X                            |  |  |                                  |  |  |
| 449000                          | E         | X                            |  |  |                                  |  |  |
| 451000                          | E         | X                            |  |  |                                  |  |  |
| 459000                          | E         | X                            |  |  |                                  |  |  |
| 461000                          | E         | X                            |  |  |                                  |  |  |
| 462000                          | E         | X                            |  |  |                                  |  |  |
| 462090                          | E         | X                            |  |  |                                  |  |  |
| 462091                          | E         | X                            |  |  |                                  |  |  |
| 463500                          | E         | X                            |  |  |                                  |  |  |
| 465000                          | E         | X                            |  |  |                                  |  |  |
| 469000                          | E         | X                            |  |  |                                  |  |  |
| 470000                          | E         | X                            |  |  |                                  |  |  |
| 472000                          | E         | X                            |  |  |                                  |  |  |
| 479010                          | E         | X                            |  |  |                                  |  |  |
| 480100                          | E         | X                            |  |  |                                  |  |  |
| 480110                          | E         | X                            |  |  |                                  |  |  |
| 480200                          | E         | X                            |  |  |                                  |  |  |
| 483100                          | E         | X                            |  |  |                                  |  |  |
| 483200                          | E         | X                            |  |  |                                  |  |  |
| 487100                          | E         | X                            |  |  |                                  |  |  |
| 487200                          | E         | X                            |  |  |                                  |  |  |
| 488100                          | E         | X                            |  |  |                                  |  |  |
| 488200                          | E         | X                            |  |  |                                  |  |  |
| 490100                          | E         | X                            |  |  |                                  |  |  |
| 490110                          | E         | X                            |  |  |                                  |  |  |
| 490200                          | E         | X                            |  |  |                                  |  |  |
| 490800                          | E         | X                            |  |  |                                  |  |  |
| 493100                          | E         | X                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | X                            |  |  |                                  |  |  |
| 497200                          | E         | X                            |  |  |                                  |  |  |
| 498100                          | E         | X                            |  |  |                                  |  |  |
| 498200                          | E         | X                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 138

Rule Name: Disaster Emergency Fund Code "Y" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | Y                            |  |  | 0                                |  |  |
| 403500                          | E         | Y                            |  |  |                                  |  |  |
| 404400                          | E         | Y                            |  |  |                                  |  |  |
| 404700                          | E         | Y                            |  |  |                                  |  |  |
| 404800                          | E         | Y                            |  |  |                                  |  |  |
| 405000                          | E         | Y                            |  |  |                                  |  |  |
| 406000                          | E         | Y                            |  |  |                                  |  |  |
| 407000                          | E         | Y                            |  |  |                                  |  |  |
| 408000                          | E         | Y                            |  |  |                                  |  |  |
| 408100                          | E         | Y                            |  |  |                                  |  |  |
| 408200                          | E         | Y                            |  |  |                                  |  |  |
| 408300                          | E         | Y                            |  |  |                                  |  |  |
| 411100                          | E         | Y                            |  |  |                                  |  |  |
| 411200                          | E         | Y                            |  |  |                                  |  |  |
| 411300                          | E         | Y                            |  |  |                                  |  |  |
| 411400                          | E         | Y                            |  |  |                                  |  |  |
| 411500                          | E         | Y                            |  |  |                                  |  |  |
| 411600                          | E         | Y                            |  |  |                                  |  |  |
| 411601                          | E         | Y                            |  |  |                                  |  |  |
| 411700                          | E         | Y                            |  |  |                                  |  |  |
| 411800                          | E         | Y                            |  |  |                                  |  |  |
| 411900                          | E         | Y                            |  |  |                                  |  |  |
| 411910                          | E         | Y                            |  |  |                                  |  |  |
| 411912                          | E         | Y                            |  |  |                                  |  |  |
| 411920                          | E         | Y                            |  |  |                                  |  |  |
| 411990                          | E         | Y                            |  |  |                                  |  |  |
| 411991                          | E         | Y                            |  |  |                                  |  |  |
| 411992                          | E         | Y                            |  |  |                                  |  |  |
| 411993                          | E         | Y                            |  |  |                                  |  |  |
| 411994                          | E         | Y                            |  |  |                                  |  |  |
| 412000                          | E         | Y                            |  |  |                                  |  |  |
| 412050                          | E         | Y                            |  |  |                                  |  |  |
| 412100                          | E         | Y                            |  |  |                                  |  |  |
| 412200                          | E         | Y                            |  |  |                                  |  |  |
| 412250                          | E         | Y                            |  |  |                                  |  |  |
| 412300                          | E         | Y                            |  |  |                                  |  |  |
| 412400                          | E         | Y                            |  |  |                                  |  |  |
| 412500                          | E         | Y                            |  |  |                                  |  |  |
| 412600                          | E         | Y                            |  |  |                                  |  |  |
| 412700                          | E         | Y                            |  |  |                                  |  |  |
| 412800                          | E         | Y                            |  |  |                                  |  |  |
| 412900                          | E         | Y                            |  |  |                                  |  |  |
| 413000                          | E         | Y                            |  |  |                                  |  |  |
| 413100                          | E         | Y                            |  |  |                                  |  |  |
| 413120                          | E         | Y                            |  |  |                                  |  |  |
| 413200                          | E         | Y                            |  |  |                                  |  |  |
| 413300                          | E         | Y                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138

**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | Y                            |  |  |                                  |  |  |
| 413415                          | E         | Y                            |  |  |                                  |  |  |
| 413500                          | E         | Y                            |  |  |                                  |  |  |
| 413600                          | E         | Y                            |  |  |                                  |  |  |
| 413700                          | E         | Y                            |  |  |                                  |  |  |
| 413800                          | E         | Y                            |  |  |                                  |  |  |
| 413810                          | E         | Y                            |  |  |                                  |  |  |
| 413900                          | E         | Y                            |  |  |                                  |  |  |
| 414000                          | E         | Y                            |  |  |                                  |  |  |
| 414100                          | E         | Y                            |  |  |                                  |  |  |
| 414120                          | E         | Y                            |  |  |                                  |  |  |
| 414200                          | E         | Y                            |  |  |                                  |  |  |
| 414201                          | E         | Y                            |  |  |                                  |  |  |
| 414202                          | E         | Y                            |  |  |                                  |  |  |
| 414203                          | E         | Y                            |  |  |                                  |  |  |
| 414300                          | E         | Y                            |  |  |                                  |  |  |
| 414400                          | E         | Y                            |  |  |                                  |  |  |
| 414500                          | E         | Y                            |  |  |                                  |  |  |
| 414600                          | E         | Y                            |  |  |                                  |  |  |
| 414700                          | E         | Y                            |  |  |                                  |  |  |
| 414800                          | E         | Y                            |  |  |                                  |  |  |
| 414900                          | E         | Y                            |  |  |                                  |  |  |
| 414910                          | E         | Y                            |  |  |                                  |  |  |
| 415000                          | E         | Y                            |  |  |                                  |  |  |
| 415100                          | E         | Y                            |  |  |                                  |  |  |
| 415200                          | E         | Y                            |  |  |                                  |  |  |
| 415300                          | E         | Y                            |  |  |                                  |  |  |
| 415400                          | E         | Y                            |  |  |                                  |  |  |
| 415500                          | E         | Y                            |  |  |                                  |  |  |
| 415700                          | E         | Y                            |  |  |                                  |  |  |
| 415730                          | E         | Y                            |  |  |                                  |  |  |
| 415800                          | E         | Y                            |  |  |                                  |  |  |
| 415900                          | E         | Y                            |  |  |                                  |  |  |
| 415901                          | E         | Y                            |  |  |                                  |  |  |
| 416000                          | E         | Y                            |  |  |                                  |  |  |
| 416500                          | E         | Y                            |  |  |                                  |  |  |
| 416512                          | E         | Y                            |  |  |                                  |  |  |
| 416600                          | E         | Y                            |  |  |                                  |  |  |
| 416612                          | E         | Y                            |  |  |                                  |  |  |
| 416700                          | E         | Y                            |  |  |                                  |  |  |
| 416712                          | E         | Y                            |  |  |                                  |  |  |
| 416800                          | E         | Y                            |  |  |                                  |  |  |
| 417000                          | E         | Y                            |  |  |                                  |  |  |
| 417100                          | E         | Y                            |  |  |                                  |  |  |
| 417112                          | E         | Y                            |  |  |                                  |  |  |
| 417200                          | E         | Y                            |  |  |                                  |  |  |
| 417212                          | E         | Y                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138

**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | Y                            |  |  |                                  |  |  |
| 417312                          | E         | Y                            |  |  |                                  |  |  |
| 417400                          | E         | Y                            |  |  |                                  |  |  |
| 417500                          | E         | Y                            |  |  |                                  |  |  |
| 417590                          | E         | Y                            |  |  |                                  |  |  |
| 417600                          | E         | Y                            |  |  |                                  |  |  |
| 417690                          | E         | Y                            |  |  |                                  |  |  |
| 418000                          | E         | Y                            |  |  |                                  |  |  |
| 418300                          | E         | Y                            |  |  |                                  |  |  |
| 419000                          | E         | Y                            |  |  |                                  |  |  |
| 419100                          | E         | Y                            |  |  |                                  |  |  |
| 419200                          | E         | Y                            |  |  |                                  |  |  |
| 419300                          | E         | Y                            |  |  |                                  |  |  |
| 419500                          | E         | Y                            |  |  |                                  |  |  |
| 419600                          | E         | Y                            |  |  |                                  |  |  |
| 419700                          | E         | Y                            |  |  |                                  |  |  |
| 419900                          | E         | Y                            |  |  |                                  |  |  |
| 420100                          | E         | Y                            |  |  |                                  |  |  |
| 420190                          | E         | Y                            |  |  |                                  |  |  |
| 421000                          | E         | Y                            |  |  |                                  |  |  |
| 421100                          | E         | Y                            |  |  |                                  |  |  |
| 421200                          | E         | Y                            |  |  |                                  |  |  |
| 421500                          | E         | Y                            |  |  |                                  |  |  |
| 421512                          | E         | Y                            |  |  |                                  |  |  |
| 422100                          | E         | Y                            |  |  |                                  |  |  |
| 422200                          | E         | Y                            |  |  |                                  |  |  |
| 422300                          | E         | Y                            |  |  |                                  |  |  |
| 422500                          | E         | Y                            |  |  |                                  |  |  |
| 422512                          | E         | Y                            |  |  |                                  |  |  |
| 423000                          | E         | Y                            |  |  |                                  |  |  |
| 423100                          | E         | Y                            |  |  |                                  |  |  |
| 423110                          | E         | Y                            |  |  |                                  |  |  |
| 423200                          | E         | Y                            |  |  |                                  |  |  |
| 423300                          | E         | Y                            |  |  |                                  |  |  |
| 423400                          | E         | Y                            |  |  |                                  |  |  |
| 423500                          | E         | Y                            |  |  |                                  |  |  |
| 424000                          | E         | Y                            |  |  |                                  |  |  |
| 425100                          | E         | Y                            |  |  |                                  |  |  |
| 425200                          | E         | Y                            |  |  |                                  |  |  |
| 425300                          | E         | Y                            |  |  |                                  |  |  |
| 425400                          | E         | Y                            |  |  |                                  |  |  |
| 425500                          | E         | Y                            |  |  |                                  |  |  |
| 425512                          | E         | Y                            |  |  |                                  |  |  |
| 426000                          | E         | Y                            |  |  |                                  |  |  |
| 426100                          | E         | Y                            |  |  |                                  |  |  |
| 426200                          | E         | Y                            |  |  |                                  |  |  |
| 426300                          | E         | Y                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138

**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | Y                            |  |  |                                  |  |  |
| 426500                          | E         | Y                            |  |  |                                  |  |  |
| 426600                          | E         | Y                            |  |  |                                  |  |  |
| 426700                          | E         | Y                            |  |  |                                  |  |  |
| 426800                          | E         | Y                            |  |  |                                  |  |  |
| 426900                          | E         | Y                            |  |  |                                  |  |  |
| 427000                          | E         | Y                            |  |  |                                  |  |  |
| 427100                          | E         | Y                            |  |  |                                  |  |  |
| 427300                          | E         | Y                            |  |  |                                  |  |  |
| 427500                          | E         | Y                            |  |  |                                  |  |  |
| 427600                          | E         | Y                            |  |  |                                  |  |  |
| 427700                          | E         | Y                            |  |  |                                  |  |  |
| 428300                          | E         | Y                            |  |  |                                  |  |  |
| 428500                          | E         | Y                            |  |  |                                  |  |  |
| 428600                          | E         | Y                            |  |  |                                  |  |  |
| 428700                          | E         | Y                            |  |  |                                  |  |  |
| 429000                          | E         | Y                            |  |  |                                  |  |  |
| 429500                          | E         | Y                            |  |  |                                  |  |  |
| 429590                          | E         | Y                            |  |  |                                  |  |  |
| 431000                          | E         | Y                            |  |  |                                  |  |  |
| 432000                          | E         | Y                            |  |  |                                  |  |  |
| 432100                          | E         | Y                            |  |  |                                  |  |  |
| 433000                          | E         | Y                            |  |  |                                  |  |  |
| 435000                          | E         | Y                            |  |  |                                  |  |  |
| 435100                          | E         | Y                            |  |  |                                  |  |  |
| 435190                          | E         | Y                            |  |  |                                  |  |  |
| 435400                          | E         | Y                            |  |  |                                  |  |  |
| 435500                          | E         | Y                            |  |  |                                  |  |  |
| 435600                          | E         | Y                            |  |  |                                  |  |  |
| 435700                          | E         | Y                            |  |  |                                  |  |  |
| 436000                          | E         | Y                            |  |  |                                  |  |  |
| 436001                          | E         | Y                            |  |  |                                  |  |  |
| 437000                          | E         | Y                            |  |  |                                  |  |  |
| 438200                          | E         | Y                            |  |  |                                  |  |  |
| 438300                          | E         | Y                            |  |  |                                  |  |  |
| 438400                          | E         | Y                            |  |  |                                  |  |  |
| 438500                          | E         | Y                            |  |  |                                  |  |  |
| 438600                          | E         | Y                            |  |  |                                  |  |  |
| 438700                          | E         | Y                            |  |  |                                  |  |  |
| 438800                          | E         | Y                            |  |  |                                  |  |  |
| 438900                          | E         | Y                            |  |  |                                  |  |  |
| 439000                          | E         | Y                            |  |  |                                  |  |  |
| 439100                          | E         | Y                            |  |  |                                  |  |  |
| 439190                          | E         | Y                            |  |  |                                  |  |  |
| 439200                          | E         | Y                            |  |  |                                  |  |  |
| 439300                          | E         | Y                            |  |  |                                  |  |  |
| 439400                          | E         | Y                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138

**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | Y                            |  |  |                                  |  |  |
| 439402                          | E         | Y                            |  |  |                                  |  |  |
| 439412                          | E         | Y                            |  |  |                                  |  |  |
| 439432                          | E         | Y                            |  |  |                                  |  |  |
| 439440                          | E         | Y                            |  |  |                                  |  |  |
| 439500                          | E         | Y                            |  |  |                                  |  |  |
| 439502                          | E         | Y                            |  |  |                                  |  |  |
| 439504                          | E         | Y                            |  |  |                                  |  |  |
| 439600                          | E         | Y                            |  |  |                                  |  |  |
| 439700                          | E         | Y                            |  |  |                                  |  |  |
| 439701                          | E         | Y                            |  |  |                                  |  |  |
| 439702                          | E         | Y                            |  |  |                                  |  |  |
| 439703                          | E         | Y                            |  |  |                                  |  |  |
| 439730                          | E         | Y                            |  |  |                                  |  |  |
| 439800                          | E         | Y                            |  |  |                                  |  |  |
| 439801                          | E         | Y                            |  |  |                                  |  |  |
| 439900                          | E         | Y                            |  |  |                                  |  |  |
| 442000                          | E         | Y                            |  |  |                                  |  |  |
| 443000                          | E         | Y                            |  |  |                                  |  |  |
| 445000                          | E         | Y                            |  |  |                                  |  |  |
| 449000                          | E         | Y                            |  |  |                                  |  |  |
| 451000                          | E         | Y                            |  |  |                                  |  |  |
| 459000                          | E         | Y                            |  |  |                                  |  |  |
| 461000                          | E         | Y                            |  |  |                                  |  |  |
| 462000                          | E         | Y                            |  |  |                                  |  |  |
| 462090                          | E         | Y                            |  |  |                                  |  |  |
| 462091                          | E         | Y                            |  |  |                                  |  |  |
| 463500                          | E         | Y                            |  |  |                                  |  |  |
| 465000                          | E         | Y                            |  |  |                                  |  |  |
| 469000                          | E         | Y                            |  |  |                                  |  |  |
| 470000                          | E         | Y                            |  |  |                                  |  |  |
| 472000                          | E         | Y                            |  |  |                                  |  |  |
| 479010                          | E         | Y                            |  |  |                                  |  |  |
| 480100                          | E         | Y                            |  |  |                                  |  |  |
| 480110                          | E         | Y                            |  |  |                                  |  |  |
| 480200                          | E         | Y                            |  |  |                                  |  |  |
| 483100                          | E         | Y                            |  |  |                                  |  |  |
| 483200                          | E         | Y                            |  |  |                                  |  |  |
| 487100                          | E         | Y                            |  |  |                                  |  |  |
| 487200                          | E         | Y                            |  |  |                                  |  |  |
| 488100                          | E         | Y                            |  |  |                                  |  |  |
| 488200                          | E         | Y                            |  |  |                                  |  |  |
| 490100                          | E         | Y                            |  |  |                                  |  |  |
| 490110                          | E         | Y                            |  |  |                                  |  |  |
| 490200                          | E         | Y                            |  |  |                                  |  |  |
| 490800                          | E         | Y                            |  |  |                                  |  |  |
| 493100                          | E         | Y                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | Y                            |  |  |                                  |  |  |
| 497200                          | E         | Y                            |  |  |                                  |  |  |
| 498100                          | E         | Y                            |  |  |                                  |  |  |
| 498200                          | E         | Y                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | Z                            |  |  | 0                                |  |  |
| 403500                          | E         | Z                            |  |  |                                  |  |  |
| 404400                          | E         | Z                            |  |  |                                  |  |  |
| 404700                          | E         | Z                            |  |  |                                  |  |  |
| 404800                          | E         | Z                            |  |  |                                  |  |  |
| 405000                          | E         | Z                            |  |  |                                  |  |  |
| 406000                          | E         | Z                            |  |  |                                  |  |  |
| 407000                          | E         | Z                            |  |  |                                  |  |  |
| 408000                          | E         | Z                            |  |  |                                  |  |  |
| 408100                          | E         | Z                            |  |  |                                  |  |  |
| 408200                          | E         | Z                            |  |  |                                  |  |  |
| 408300                          | E         | Z                            |  |  |                                  |  |  |
| 411100                          | E         | Z                            |  |  |                                  |  |  |
| 411200                          | E         | Z                            |  |  |                                  |  |  |
| 411300                          | E         | Z                            |  |  |                                  |  |  |
| 411400                          | E         | Z                            |  |  |                                  |  |  |
| 411500                          | E         | Z                            |  |  |                                  |  |  |
| 411600                          | E         | Z                            |  |  |                                  |  |  |
| 411601                          | E         | Z                            |  |  |                                  |  |  |
| 411700                          | E         | Z                            |  |  |                                  |  |  |
| 411800                          | E         | Z                            |  |  |                                  |  |  |
| 411900                          | E         | Z                            |  |  |                                  |  |  |
| 411910                          | E         | Z                            |  |  |                                  |  |  |
| 411912                          | E         | Z                            |  |  |                                  |  |  |
| 411920                          | E         | Z                            |  |  |                                  |  |  |
| 411990                          | E         | Z                            |  |  |                                  |  |  |
| 411991                          | E         | Z                            |  |  |                                  |  |  |
| 411992                          | E         | Z                            |  |  |                                  |  |  |
| 411993                          | E         | Z                            |  |  |                                  |  |  |
| 411994                          | E         | Z                            |  |  |                                  |  |  |
| 412000                          | E         | Z                            |  |  |                                  |  |  |
| 412050                          | E         | Z                            |  |  |                                  |  |  |
| 412100                          | E         | Z                            |  |  |                                  |  |  |
| 412200                          | E         | Z                            |  |  |                                  |  |  |
| 412250                          | E         | Z                            |  |  |                                  |  |  |
| 412300                          | E         | Z                            |  |  |                                  |  |  |
| 412400                          | E         | Z                            |  |  |                                  |  |  |
| 412500                          | E         | Z                            |  |  |                                  |  |  |
| 412600                          | E         | Z                            |  |  |                                  |  |  |
| 412700                          | E         | Z                            |  |  |                                  |  |  |
| 412800                          | E         | Z                            |  |  |                                  |  |  |
| 412900                          | E         | Z                            |  |  |                                  |  |  |
| 413000                          | E         | Z                            |  |  |                                  |  |  |
| 413100                          | E         | Z                            |  |  |                                  |  |  |
| 413120                          | E         | Z                            |  |  |                                  |  |  |
| 413200                          | E         | Z                            |  |  |                                  |  |  |
| 413300                          | E         | Z                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 139

**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | Z                            |  |  |                                  |  |  |
| 413415                          | E         | Z                            |  |  |                                  |  |  |
| 413500                          | E         | Z                            |  |  |                                  |  |  |
| 413600                          | E         | Z                            |  |  |                                  |  |  |
| 413700                          | E         | Z                            |  |  |                                  |  |  |
| 413800                          | E         | Z                            |  |  |                                  |  |  |
| 413810                          | E         | Z                            |  |  |                                  |  |  |
| 413900                          | E         | Z                            |  |  |                                  |  |  |
| 414000                          | E         | Z                            |  |  |                                  |  |  |
| 414100                          | E         | Z                            |  |  |                                  |  |  |
| 414120                          | E         | Z                            |  |  |                                  |  |  |
| 414200                          | E         | Z                            |  |  |                                  |  |  |
| 414201                          | E         | Z                            |  |  |                                  |  |  |
| 414202                          | E         | Z                            |  |  |                                  |  |  |
| 414203                          | E         | Z                            |  |  |                                  |  |  |
| 414300                          | E         | Z                            |  |  |                                  |  |  |
| 414400                          | E         | Z                            |  |  |                                  |  |  |
| 414500                          | E         | Z                            |  |  |                                  |  |  |
| 414600                          | E         | Z                            |  |  |                                  |  |  |
| 414700                          | E         | Z                            |  |  |                                  |  |  |
| 414800                          | E         | Z                            |  |  |                                  |  |  |
| 414900                          | E         | Z                            |  |  |                                  |  |  |
| 414910                          | E         | Z                            |  |  |                                  |  |  |
| 415000                          | E         | Z                            |  |  |                                  |  |  |
| 415100                          | E         | Z                            |  |  |                                  |  |  |
| 415200                          | E         | Z                            |  |  |                                  |  |  |
| 415300                          | E         | Z                            |  |  |                                  |  |  |
| 415400                          | E         | Z                            |  |  |                                  |  |  |
| 415500                          | E         | Z                            |  |  |                                  |  |  |
| 415700                          | E         | Z                            |  |  |                                  |  |  |
| 415730                          | E         | Z                            |  |  |                                  |  |  |
| 415800                          | E         | Z                            |  |  |                                  |  |  |
| 415900                          | E         | Z                            |  |  |                                  |  |  |
| 415901                          | E         | Z                            |  |  |                                  |  |  |
| 416000                          | E         | Z                            |  |  |                                  |  |  |
| 416500                          | E         | Z                            |  |  |                                  |  |  |
| 416512                          | E         | Z                            |  |  |                                  |  |  |
| 416600                          | E         | Z                            |  |  |                                  |  |  |
| 416612                          | E         | Z                            |  |  |                                  |  |  |
| 416700                          | E         | Z                            |  |  |                                  |  |  |
| 416712                          | E         | Z                            |  |  |                                  |  |  |
| 416800                          | E         | Z                            |  |  |                                  |  |  |
| 417000                          | E         | Z                            |  |  |                                  |  |  |
| 417100                          | E         | Z                            |  |  |                                  |  |  |
| 417112                          | E         | Z                            |  |  |                                  |  |  |
| 417200                          | E         | Z                            |  |  |                                  |  |  |
| 417212                          | E         | Z                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | Z                            |  |  |                                  |  |  |
| 417312                          | E         | Z                            |  |  |                                  |  |  |
| 417400                          | E         | Z                            |  |  |                                  |  |  |
| 417500                          | E         | Z                            |  |  |                                  |  |  |
| 417590                          | E         | Z                            |  |  |                                  |  |  |
| 417600                          | E         | Z                            |  |  |                                  |  |  |
| 417690                          | E         | Z                            |  |  |                                  |  |  |
| 418000                          | E         | Z                            |  |  |                                  |  |  |
| 418300                          | E         | Z                            |  |  |                                  |  |  |
| 419000                          | E         | Z                            |  |  |                                  |  |  |
| 419100                          | E         | Z                            |  |  |                                  |  |  |
| 419200                          | E         | Z                            |  |  |                                  |  |  |
| 419300                          | E         | Z                            |  |  |                                  |  |  |
| 419500                          | E         | Z                            |  |  |                                  |  |  |
| 419600                          | E         | Z                            |  |  |                                  |  |  |
| 419700                          | E         | Z                            |  |  |                                  |  |  |
| 419900                          | E         | Z                            |  |  |                                  |  |  |
| 420100                          | E         | Z                            |  |  |                                  |  |  |
| 420190                          | E         | Z                            |  |  |                                  |  |  |
| 421000                          | E         | Z                            |  |  |                                  |  |  |
| 421100                          | E         | Z                            |  |  |                                  |  |  |
| 421200                          | E         | Z                            |  |  |                                  |  |  |
| 421500                          | E         | Z                            |  |  |                                  |  |  |
| 421512                          | E         | Z                            |  |  |                                  |  |  |
| 422100                          | E         | Z                            |  |  |                                  |  |  |
| 422200                          | E         | Z                            |  |  |                                  |  |  |
| 422300                          | E         | Z                            |  |  |                                  |  |  |
| 422500                          | E         | Z                            |  |  |                                  |  |  |
| 422512                          | E         | Z                            |  |  |                                  |  |  |
| 423000                          | E         | Z                            |  |  |                                  |  |  |
| 423100                          | E         | Z                            |  |  |                                  |  |  |
| 423110                          | E         | Z                            |  |  |                                  |  |  |
| 423200                          | E         | Z                            |  |  |                                  |  |  |
| 423300                          | E         | Z                            |  |  |                                  |  |  |
| 423400                          | E         | Z                            |  |  |                                  |  |  |
| 423500                          | E         | Z                            |  |  |                                  |  |  |
| 424000                          | E         | Z                            |  |  |                                  |  |  |
| 425100                          | E         | Z                            |  |  |                                  |  |  |
| 425200                          | E         | Z                            |  |  |                                  |  |  |
| 425300                          | E         | Z                            |  |  |                                  |  |  |
| 425400                          | E         | Z                            |  |  |                                  |  |  |
| 425500                          | E         | Z                            |  |  |                                  |  |  |
| 425512                          | E         | Z                            |  |  |                                  |  |  |
| 426000                          | E         | Z                            |  |  |                                  |  |  |
| 426100                          | E         | Z                            |  |  |                                  |  |  |
| 426200                          | E         | Z                            |  |  |                                  |  |  |
| 426300                          | E         | Z                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | Z                            |  |  |                                  |  |  |
| 426500                          | E         | Z                            |  |  |                                  |  |  |
| 426600                          | E         | Z                            |  |  |                                  |  |  |
| 426700                          | E         | Z                            |  |  |                                  |  |  |
| 426800                          | E         | Z                            |  |  |                                  |  |  |
| 426900                          | E         | Z                            |  |  |                                  |  |  |
| 427000                          | E         | Z                            |  |  |                                  |  |  |
| 427100                          | E         | Z                            |  |  |                                  |  |  |
| 427300                          | E         | Z                            |  |  |                                  |  |  |
| 427500                          | E         | Z                            |  |  |                                  |  |  |
| 427600                          | E         | Z                            |  |  |                                  |  |  |
| 427700                          | E         | Z                            |  |  |                                  |  |  |
| 428300                          | E         | Z                            |  |  |                                  |  |  |
| 428500                          | E         | Z                            |  |  |                                  |  |  |
| 428600                          | E         | Z                            |  |  |                                  |  |  |
| 428700                          | E         | Z                            |  |  |                                  |  |  |
| 429000                          | E         | Z                            |  |  |                                  |  |  |
| 429500                          | E         | Z                            |  |  |                                  |  |  |
| 429590                          | E         | Z                            |  |  |                                  |  |  |
| 431000                          | E         | Z                            |  |  |                                  |  |  |
| 432000                          | E         | Z                            |  |  |                                  |  |  |
| 432100                          | E         | Z                            |  |  |                                  |  |  |
| 433000                          | E         | Z                            |  |  |                                  |  |  |
| 435000                          | E         | Z                            |  |  |                                  |  |  |
| 435100                          | E         | Z                            |  |  |                                  |  |  |
| 435190                          | E         | Z                            |  |  |                                  |  |  |
| 435400                          | E         | Z                            |  |  |                                  |  |  |
| 435500                          | E         | Z                            |  |  |                                  |  |  |
| 435600                          | E         | Z                            |  |  |                                  |  |  |
| 435700                          | E         | Z                            |  |  |                                  |  |  |
| 436000                          | E         | Z                            |  |  |                                  |  |  |
| 436001                          | E         | Z                            |  |  |                                  |  |  |
| 437000                          | E         | Z                            |  |  |                                  |  |  |
| 438200                          | E         | Z                            |  |  |                                  |  |  |
| 438300                          | E         | Z                            |  |  |                                  |  |  |
| 438400                          | E         | Z                            |  |  |                                  |  |  |
| 438500                          | E         | Z                            |  |  |                                  |  |  |
| 438600                          | E         | Z                            |  |  |                                  |  |  |
| 438700                          | E         | Z                            |  |  |                                  |  |  |
| 438800                          | E         | Z                            |  |  |                                  |  |  |
| 438900                          | E         | Z                            |  |  |                                  |  |  |
| 439000                          | E         | Z                            |  |  |                                  |  |  |
| 439100                          | E         | Z                            |  |  |                                  |  |  |
| 439190                          | E         | Z                            |  |  |                                  |  |  |
| 439200                          | E         | Z                            |  |  |                                  |  |  |
| 439300                          | E         | Z                            |  |  |                                  |  |  |
| 439400                          | E         | Z                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 139

**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | Z                            |  |  |                                  |  |  |
| 439402                          | E         | Z                            |  |  |                                  |  |  |
| 439412                          | E         | Z                            |  |  |                                  |  |  |
| 439432                          | E         | Z                            |  |  |                                  |  |  |
| 439440                          | E         | Z                            |  |  |                                  |  |  |
| 439500                          | E         | Z                            |  |  |                                  |  |  |
| 439502                          | E         | Z                            |  |  |                                  |  |  |
| 439504                          | E         | Z                            |  |  |                                  |  |  |
| 439600                          | E         | Z                            |  |  |                                  |  |  |
| 439700                          | E         | Z                            |  |  |                                  |  |  |
| 439701                          | E         | Z                            |  |  |                                  |  |  |
| 439702                          | E         | Z                            |  |  |                                  |  |  |
| 439703                          | E         | Z                            |  |  |                                  |  |  |
| 439730                          | E         | Z                            |  |  |                                  |  |  |
| 439800                          | E         | Z                            |  |  |                                  |  |  |
| 439801                          | E         | Z                            |  |  |                                  |  |  |
| 439900                          | E         | Z                            |  |  |                                  |  |  |
| 442000                          | E         | Z                            |  |  |                                  |  |  |
| 443000                          | E         | Z                            |  |  |                                  |  |  |
| 445000                          | E         | Z                            |  |  |                                  |  |  |
| 449000                          | E         | Z                            |  |  |                                  |  |  |
| 451000                          | E         | Z                            |  |  |                                  |  |  |
| 459000                          | E         | Z                            |  |  |                                  |  |  |
| 461000                          | E         | Z                            |  |  |                                  |  |  |
| 462000                          | E         | Z                            |  |  |                                  |  |  |
| 462090                          | E         | Z                            |  |  |                                  |  |  |
| 462091                          | E         | Z                            |  |  |                                  |  |  |
| 463500                          | E         | Z                            |  |  |                                  |  |  |
| 465000                          | E         | Z                            |  |  |                                  |  |  |
| 469000                          | E         | Z                            |  |  |                                  |  |  |
| 470000                          | E         | Z                            |  |  |                                  |  |  |
| 472000                          | E         | Z                            |  |  |                                  |  |  |
| 479010                          | E         | Z                            |  |  |                                  |  |  |
| 480100                          | E         | Z                            |  |  |                                  |  |  |
| 480110                          | E         | Z                            |  |  |                                  |  |  |
| 480200                          | E         | Z                            |  |  |                                  |  |  |
| 483100                          | E         | Z                            |  |  |                                  |  |  |
| 483200                          | E         | Z                            |  |  |                                  |  |  |
| 487100                          | E         | Z                            |  |  |                                  |  |  |
| 487200                          | E         | Z                            |  |  |                                  |  |  |
| 488100                          | E         | Z                            |  |  |                                  |  |  |
| 488200                          | E         | Z                            |  |  |                                  |  |  |
| 490100                          | E         | Z                            |  |  |                                  |  |  |
| 490110                          | E         | Z                            |  |  |                                  |  |  |
| 490200                          | E         | Z                            |  |  |                                  |  |  |
| 490800                          | E         | Z                            |  |  |                                  |  |  |
| 493100                          | E         | Z                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | Z                            |  |  |                                  |  |  |
| 497200                          | E         | Z                            |  |  |                                  |  |  |
| 498100                          | E         | Z                            |  |  |                                  |  |  |
| 498200                          | E         | Z                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 140  
**Rule Name:** SF133 Line 5311 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                                      | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5311 - Direct unobligated balance, start of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 141  
**Rule Name:** SF133 Line 5312 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5312 - Reimbursable unobligated balance, start of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 142  
**Rule Name:** SF133 Line 5313 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5313 - Discretionary unobligated balance, start of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 143  
**Rule Name:** SF133 Line 5314 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5314 - Mandatory unobligated balance, start of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 144  
**Rule Name:** SF133 Line 5321 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                                    | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5321 - Direct unobligated balance, end of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 145  
**Rule Name:** SF133 Line 5322 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5322 - Reimbursable unobligated balance, end of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 146  
**Rule Name:** SF133 Line 5323 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5323 - Discretionary unobligated balance, end of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 147  
**Rule Name:** SF133 Line 5324 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number                                       | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 5324 - Mandatory unobligated balance, end of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 156

**Rule Name:** Disaster Emergency Fund Code "1" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 1                            |  |  | 0                                |  |  |
| 403500                          | E         | 1                            |  |  |                                  |  |  |
| 404400                          | E         | 1                            |  |  |                                  |  |  |
| 404700                          | E         | 1                            |  |  |                                  |  |  |
| 404800                          | E         | 1                            |  |  |                                  |  |  |
| 405000                          | E         | 1                            |  |  |                                  |  |  |
| 406000                          | E         | 1                            |  |  |                                  |  |  |
| 407000                          | E         | 1                            |  |  |                                  |  |  |
| 408000                          | E         | 1                            |  |  |                                  |  |  |
| 408100                          | E         | 1                            |  |  |                                  |  |  |
| 408200                          | E         | 1                            |  |  |                                  |  |  |
| 408300                          | E         | 1                            |  |  |                                  |  |  |
| 411100                          | E         | 1                            |  |  |                                  |  |  |
| 411200                          | E         | 1                            |  |  |                                  |  |  |
| 411300                          | E         | 1                            |  |  |                                  |  |  |
| 411400                          | E         | 1                            |  |  |                                  |  |  |
| 411500                          | E         | 1                            |  |  |                                  |  |  |
| 411600                          | E         | 1                            |  |  |                                  |  |  |
| 411601                          | E         | 1                            |  |  |                                  |  |  |
| 411700                          | E         | 1                            |  |  |                                  |  |  |
| 411800                          | E         | 1                            |  |  |                                  |  |  |
| 411900                          | E         | 1                            |  |  |                                  |  |  |
| 411910                          | E         | 1                            |  |  |                                  |  |  |
| 411912                          | E         | 1                            |  |  |                                  |  |  |
| 411920                          | E         | 1                            |  |  |                                  |  |  |
| 411990                          | E         | 1                            |  |  |                                  |  |  |
| 411991                          | E         | 1                            |  |  |                                  |  |  |
| 411992                          | E         | 1                            |  |  |                                  |  |  |
| 411993                          | E         | 1                            |  |  |                                  |  |  |
| 411994                          | E         | 1                            |  |  |                                  |  |  |
| 412000                          | E         | 1                            |  |  |                                  |  |  |
| 412050                          | E         | 1                            |  |  |                                  |  |  |
| 412100                          | E         | 1                            |  |  |                                  |  |  |
| 412200                          | E         | 1                            |  |  |                                  |  |  |
| 412250                          | E         | 1                            |  |  |                                  |  |  |
| 412300                          | E         | 1                            |  |  |                                  |  |  |
| 412400                          | E         | 1                            |  |  |                                  |  |  |
| 412500                          | E         | 1                            |  |  |                                  |  |  |
| 412600                          | E         | 1                            |  |  |                                  |  |  |
| 412700                          | E         | 1                            |  |  |                                  |  |  |
| 412800                          | E         | 1                            |  |  |                                  |  |  |
| 412900                          | E         | 1                            |  |  |                                  |  |  |
| 413000                          | E         | 1                            |  |  |                                  |  |  |
| 413100                          | E         | 1                            |  |  |                                  |  |  |
| 413120                          | E         | 1                            |  |  |                                  |  |  |
| 413200                          | E         | 1                            |  |  |                                  |  |  |
| 413300                          | E         | 1                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 156

**Rule Name:** Disaster Emergency Fund Code "1" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 1                            |  |  |                                  |  |  |
| 413415                          | E         | 1                            |  |  |                                  |  |  |
| 413500                          | E         | 1                            |  |  |                                  |  |  |
| 413600                          | E         | 1                            |  |  |                                  |  |  |
| 413700                          | E         | 1                            |  |  |                                  |  |  |
| 413800                          | E         | 1                            |  |  |                                  |  |  |
| 413810                          | E         | 1                            |  |  |                                  |  |  |
| 413900                          | E         | 1                            |  |  |                                  |  |  |
| 414000                          | E         | 1                            |  |  |                                  |  |  |
| 414100                          | E         | 1                            |  |  |                                  |  |  |
| 414120                          | E         | 1                            |  |  |                                  |  |  |
| 414200                          | E         | 1                            |  |  |                                  |  |  |
| 414201                          | E         | 1                            |  |  |                                  |  |  |
| 414202                          | E         | 1                            |  |  |                                  |  |  |
| 414203                          | E         | 1                            |  |  |                                  |  |  |
| 414300                          | E         | 1                            |  |  |                                  |  |  |
| 414400                          | E         | 1                            |  |  |                                  |  |  |
| 414500                          | E         | 1                            |  |  |                                  |  |  |
| 414600                          | E         | 1                            |  |  |                                  |  |  |
| 414700                          | E         | 1                            |  |  |                                  |  |  |
| 414800                          | E         | 1                            |  |  |                                  |  |  |
| 414900                          | E         | 1                            |  |  |                                  |  |  |
| 414910                          | E         | 1                            |  |  |                                  |  |  |
| 415000                          | E         | 1                            |  |  |                                  |  |  |
| 415100                          | E         | 1                            |  |  |                                  |  |  |
| 415200                          | E         | 1                            |  |  |                                  |  |  |
| 415300                          | E         | 1                            |  |  |                                  |  |  |
| 415400                          | E         | 1                            |  |  |                                  |  |  |
| 415500                          | E         | 1                            |  |  |                                  |  |  |
| 415700                          | E         | 1                            |  |  |                                  |  |  |
| 415730                          | E         | 1                            |  |  |                                  |  |  |
| 415800                          | E         | 1                            |  |  |                                  |  |  |
| 415900                          | E         | 1                            |  |  |                                  |  |  |
| 415901                          | E         | 1                            |  |  |                                  |  |  |
| 416000                          | E         | 1                            |  |  |                                  |  |  |
| 416500                          | E         | 1                            |  |  |                                  |  |  |
| 416512                          | E         | 1                            |  |  |                                  |  |  |
| 416600                          | E         | 1                            |  |  |                                  |  |  |
| 416612                          | E         | 1                            |  |  |                                  |  |  |
| 416700                          | E         | 1                            |  |  |                                  |  |  |
| 416712                          | E         | 1                            |  |  |                                  |  |  |
| 416800                          | E         | 1                            |  |  |                                  |  |  |
| 417000                          | E         | 1                            |  |  |                                  |  |  |
| 417100                          | E         | 1                            |  |  |                                  |  |  |
| 417112                          | E         | 1                            |  |  |                                  |  |  |
| 417200                          | E         | 1                            |  |  |                                  |  |  |
| 417212                          | E         | 1                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 156

**Rule Name:** Disaster Emergency Fund Code "1" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 1                            |  |  |                                  |  |  |
| 417312                          | E         | 1                            |  |  |                                  |  |  |
| 417400                          | E         | 1                            |  |  |                                  |  |  |
| 417500                          | E         | 1                            |  |  |                                  |  |  |
| 417590                          | E         | 1                            |  |  |                                  |  |  |
| 417600                          | E         | 1                            |  |  |                                  |  |  |
| 417690                          | E         | 1                            |  |  |                                  |  |  |
| 418000                          | E         | 1                            |  |  |                                  |  |  |
| 418300                          | E         | 1                            |  |  |                                  |  |  |
| 419000                          | E         | 1                            |  |  |                                  |  |  |
| 419100                          | E         | 1                            |  |  |                                  |  |  |
| 419200                          | E         | 1                            |  |  |                                  |  |  |
| 419300                          | E         | 1                            |  |  |                                  |  |  |
| 419500                          | E         | 1                            |  |  |                                  |  |  |
| 419600                          | E         | 1                            |  |  |                                  |  |  |
| 419700                          | E         | 1                            |  |  |                                  |  |  |
| 419900                          | E         | 1                            |  |  |                                  |  |  |
| 420100                          | E         | 1                            |  |  |                                  |  |  |
| 420190                          | E         | 1                            |  |  |                                  |  |  |
| 421000                          | E         | 1                            |  |  |                                  |  |  |
| 421100                          | E         | 1                            |  |  |                                  |  |  |
| 421200                          | E         | 1                            |  |  |                                  |  |  |
| 421500                          | E         | 1                            |  |  |                                  |  |  |
| 421512                          | E         | 1                            |  |  |                                  |  |  |
| 422100                          | E         | 1                            |  |  |                                  |  |  |
| 422200                          | E         | 1                            |  |  |                                  |  |  |
| 422300                          | E         | 1                            |  |  |                                  |  |  |
| 422500                          | E         | 1                            |  |  |                                  |  |  |
| 422512                          | E         | 1                            |  |  |                                  |  |  |
| 423000                          | E         | 1                            |  |  |                                  |  |  |
| 423100                          | E         | 1                            |  |  |                                  |  |  |
| 423110                          | E         | 1                            |  |  |                                  |  |  |
| 423200                          | E         | 1                            |  |  |                                  |  |  |
| 423300                          | E         | 1                            |  |  |                                  |  |  |
| 423400                          | E         | 1                            |  |  |                                  |  |  |
| 423500                          | E         | 1                            |  |  |                                  |  |  |
| 424000                          | E         | 1                            |  |  |                                  |  |  |
| 425100                          | E         | 1                            |  |  |                                  |  |  |
| 425200                          | E         | 1                            |  |  |                                  |  |  |
| 425300                          | E         | 1                            |  |  |                                  |  |  |
| 425400                          | E         | 1                            |  |  |                                  |  |  |
| 425500                          | E         | 1                            |  |  |                                  |  |  |
| 425512                          | E         | 1                            |  |  |                                  |  |  |
| 426000                          | E         | 1                            |  |  |                                  |  |  |
| 426100                          | E         | 1                            |  |  |                                  |  |  |
| 426200                          | E         | 1                            |  |  |                                  |  |  |
| 426300                          | E         | 1                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 156

**Rule Name:** Disaster Emergency Fund Code "1" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 1                            |  |  |                                  |  |  |
| 426500                          | E         | 1                            |  |  |                                  |  |  |
| 426600                          | E         | 1                            |  |  |                                  |  |  |
| 426700                          | E         | 1                            |  |  |                                  |  |  |
| 426800                          | E         | 1                            |  |  |                                  |  |  |
| 426900                          | E         | 1                            |  |  |                                  |  |  |
| 427000                          | E         | 1                            |  |  |                                  |  |  |
| 427100                          | E         | 1                            |  |  |                                  |  |  |
| 427300                          | E         | 1                            |  |  |                                  |  |  |
| 427500                          | E         | 1                            |  |  |                                  |  |  |
| 427600                          | E         | 1                            |  |  |                                  |  |  |
| 427700                          | E         | 1                            |  |  |                                  |  |  |
| 428300                          | E         | 1                            |  |  |                                  |  |  |
| 428500                          | E         | 1                            |  |  |                                  |  |  |
| 428600                          | E         | 1                            |  |  |                                  |  |  |
| 428700                          | E         | 1                            |  |  |                                  |  |  |
| 429000                          | E         | 1                            |  |  |                                  |  |  |
| 429500                          | E         | 1                            |  |  |                                  |  |  |
| 429590                          | E         | 1                            |  |  |                                  |  |  |
| 431000                          | E         | 1                            |  |  |                                  |  |  |
| 432000                          | E         | 1                            |  |  |                                  |  |  |
| 432100                          | E         | 1                            |  |  |                                  |  |  |
| 433000                          | E         | 1                            |  |  |                                  |  |  |
| 435000                          | E         | 1                            |  |  |                                  |  |  |
| 435100                          | E         | 1                            |  |  |                                  |  |  |
| 435190                          | E         | 1                            |  |  |                                  |  |  |
| 435400                          | E         | 1                            |  |  |                                  |  |  |
| 435500                          | E         | 1                            |  |  |                                  |  |  |
| 435600                          | E         | 1                            |  |  |                                  |  |  |
| 435700                          | E         | 1                            |  |  |                                  |  |  |
| 436000                          | E         | 1                            |  |  |                                  |  |  |
| 436001                          | E         | 1                            |  |  |                                  |  |  |
| 437000                          | E         | 1                            |  |  |                                  |  |  |
| 438200                          | E         | 1                            |  |  |                                  |  |  |
| 438300                          | E         | 1                            |  |  |                                  |  |  |
| 438400                          | E         | 1                            |  |  |                                  |  |  |
| 438500                          | E         | 1                            |  |  |                                  |  |  |
| 438600                          | E         | 1                            |  |  |                                  |  |  |
| 438700                          | E         | 1                            |  |  |                                  |  |  |
| 438800                          | E         | 1                            |  |  |                                  |  |  |
| 438900                          | E         | 1                            |  |  |                                  |  |  |
| 439000                          | E         | 1                            |  |  |                                  |  |  |
| 439100                          | E         | 1                            |  |  |                                  |  |  |
| 439190                          | E         | 1                            |  |  |                                  |  |  |
| 439200                          | E         | 1                            |  |  |                                  |  |  |
| 439300                          | E         | 1                            |  |  |                                  |  |  |
| 439400                          | E         | 1                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 156

**Rule Name:** Disaster Emergency Fund Code "1" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 1                            |  |  |                                  |  |  |
| 439402                          | E         | 1                            |  |  |                                  |  |  |
| 439412                          | E         | 1                            |  |  |                                  |  |  |
| 439432                          | E         | 1                            |  |  |                                  |  |  |
| 439440                          | E         | 1                            |  |  |                                  |  |  |
| 439500                          | E         | 1                            |  |  |                                  |  |  |
| 439502                          | E         | 1                            |  |  |                                  |  |  |
| 439504                          | E         | 1                            |  |  |                                  |  |  |
| 439600                          | E         | 1                            |  |  |                                  |  |  |
| 439700                          | E         | 1                            |  |  |                                  |  |  |
| 439701                          | E         | 1                            |  |  |                                  |  |  |
| 439702                          | E         | 1                            |  |  |                                  |  |  |
| 439703                          | E         | 1                            |  |  |                                  |  |  |
| 439730                          | E         | 1                            |  |  |                                  |  |  |
| 439800                          | E         | 1                            |  |  |                                  |  |  |
| 439801                          | E         | 1                            |  |  |                                  |  |  |
| 439900                          | E         | 1                            |  |  |                                  |  |  |
| 442000                          | E         | 1                            |  |  |                                  |  |  |
| 443000                          | E         | 1                            |  |  |                                  |  |  |
| 445000                          | E         | 1                            |  |  |                                  |  |  |
| 449000                          | E         | 1                            |  |  |                                  |  |  |
| 451000                          | E         | 1                            |  |  |                                  |  |  |
| 459000                          | E         | 1                            |  |  |                                  |  |  |
| 461000                          | E         | 1                            |  |  |                                  |  |  |
| 462000                          | E         | 1                            |  |  |                                  |  |  |
| 462090                          | E         | 1                            |  |  |                                  |  |  |
| 462091                          | E         | 1                            |  |  |                                  |  |  |
| 463500                          | E         | 1                            |  |  |                                  |  |  |
| 465000                          | E         | 1                            |  |  |                                  |  |  |
| 469000                          | E         | 1                            |  |  |                                  |  |  |
| 470000                          | E         | 1                            |  |  |                                  |  |  |
| 472000                          | E         | 1                            |  |  |                                  |  |  |
| 479010                          | E         | 1                            |  |  |                                  |  |  |
| 480100                          | E         | 1                            |  |  |                                  |  |  |
| 480110                          | E         | 1                            |  |  |                                  |  |  |
| 480200                          | E         | 1                            |  |  |                                  |  |  |
| 483100                          | E         | 1                            |  |  |                                  |  |  |
| 483200                          | E         | 1                            |  |  |                                  |  |  |
| 487100                          | E         | 1                            |  |  |                                  |  |  |
| 487200                          | E         | 1                            |  |  |                                  |  |  |
| 488100                          | E         | 1                            |  |  |                                  |  |  |
| 488200                          | E         | 1                            |  |  |                                  |  |  |
| 490100                          | E         | 1                            |  |  |                                  |  |  |
| 490110                          | E         | 1                            |  |  |                                  |  |  |
| 490200                          | E         | 1                            |  |  |                                  |  |  |
| 490800                          | E         | 1                            |  |  |                                  |  |  |
| 493100                          | E         | 1                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 1                            |  |  |                                  |  |  |
| 497200                          | E         | 1                            |  |  |                                  |  |  |
| 498100                          | E         | 1                            |  |  |                                  |  |  |
| 498200                          | E         | 1                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 157

**Rule Name:** Disaster Emergency Fund Code "2" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 2                            |  |  | 0                                |  |  |
| 403500                          | E         | 2                            |  |  |                                  |  |  |
| 404400                          | E         | 2                            |  |  |                                  |  |  |
| 404700                          | E         | 2                            |  |  |                                  |  |  |
| 404800                          | E         | 2                            |  |  |                                  |  |  |
| 405000                          | E         | 2                            |  |  |                                  |  |  |
| 406000                          | E         | 2                            |  |  |                                  |  |  |
| 407000                          | E         | 2                            |  |  |                                  |  |  |
| 408000                          | E         | 2                            |  |  |                                  |  |  |
| 408100                          | E         | 2                            |  |  |                                  |  |  |
| 408200                          | E         | 2                            |  |  |                                  |  |  |
| 408300                          | E         | 2                            |  |  |                                  |  |  |
| 411100                          | E         | 2                            |  |  |                                  |  |  |
| 411200                          | E         | 2                            |  |  |                                  |  |  |
| 411300                          | E         | 2                            |  |  |                                  |  |  |
| 411400                          | E         | 2                            |  |  |                                  |  |  |
| 411500                          | E         | 2                            |  |  |                                  |  |  |
| 411600                          | E         | 2                            |  |  |                                  |  |  |
| 411601                          | E         | 2                            |  |  |                                  |  |  |
| 411700                          | E         | 2                            |  |  |                                  |  |  |
| 411800                          | E         | 2                            |  |  |                                  |  |  |
| 411900                          | E         | 2                            |  |  |                                  |  |  |
| 411910                          | E         | 2                            |  |  |                                  |  |  |
| 411912                          | E         | 2                            |  |  |                                  |  |  |
| 411920                          | E         | 2                            |  |  |                                  |  |  |
| 411990                          | E         | 2                            |  |  |                                  |  |  |
| 411991                          | E         | 2                            |  |  |                                  |  |  |
| 411992                          | E         | 2                            |  |  |                                  |  |  |
| 411993                          | E         | 2                            |  |  |                                  |  |  |
| 411994                          | E         | 2                            |  |  |                                  |  |  |
| 412000                          | E         | 2                            |  |  |                                  |  |  |
| 412050                          | E         | 2                            |  |  |                                  |  |  |
| 412100                          | E         | 2                            |  |  |                                  |  |  |
| 412200                          | E         | 2                            |  |  |                                  |  |  |
| 412250                          | E         | 2                            |  |  |                                  |  |  |
| 412300                          | E         | 2                            |  |  |                                  |  |  |
| 412400                          | E         | 2                            |  |  |                                  |  |  |
| 412500                          | E         | 2                            |  |  |                                  |  |  |
| 412600                          | E         | 2                            |  |  |                                  |  |  |
| 412700                          | E         | 2                            |  |  |                                  |  |  |
| 412800                          | E         | 2                            |  |  |                                  |  |  |
| 412900                          | E         | 2                            |  |  |                                  |  |  |
| 413000                          | E         | 2                            |  |  |                                  |  |  |
| 413100                          | E         | 2                            |  |  |                                  |  |  |
| 413120                          | E         | 2                            |  |  |                                  |  |  |
| 413200                          | E         | 2                            |  |  |                                  |  |  |
| 413300                          | E         | 2                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 157

**Rule Name:** Disaster Emergency Fund Code "2" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 2                            |  |  |                                  |  |  |
| 413415                          | E         | 2                            |  |  |                                  |  |  |
| 413500                          | E         | 2                            |  |  |                                  |  |  |
| 413600                          | E         | 2                            |  |  |                                  |  |  |
| 413700                          | E         | 2                            |  |  |                                  |  |  |
| 413800                          | E         | 2                            |  |  |                                  |  |  |
| 413810                          | E         | 2                            |  |  |                                  |  |  |
| 413900                          | E         | 2                            |  |  |                                  |  |  |
| 414000                          | E         | 2                            |  |  |                                  |  |  |
| 414100                          | E         | 2                            |  |  |                                  |  |  |
| 414120                          | E         | 2                            |  |  |                                  |  |  |
| 414200                          | E         | 2                            |  |  |                                  |  |  |
| 414201                          | E         | 2                            |  |  |                                  |  |  |
| 414202                          | E         | 2                            |  |  |                                  |  |  |
| 414203                          | E         | 2                            |  |  |                                  |  |  |
| 414300                          | E         | 2                            |  |  |                                  |  |  |
| 414400                          | E         | 2                            |  |  |                                  |  |  |
| 414500                          | E         | 2                            |  |  |                                  |  |  |
| 414600                          | E         | 2                            |  |  |                                  |  |  |
| 414700                          | E         | 2                            |  |  |                                  |  |  |
| 414800                          | E         | 2                            |  |  |                                  |  |  |
| 414900                          | E         | 2                            |  |  |                                  |  |  |
| 414910                          | E         | 2                            |  |  |                                  |  |  |
| 415000                          | E         | 2                            |  |  |                                  |  |  |
| 415100                          | E         | 2                            |  |  |                                  |  |  |
| 415200                          | E         | 2                            |  |  |                                  |  |  |
| 415300                          | E         | 2                            |  |  |                                  |  |  |
| 415400                          | E         | 2                            |  |  |                                  |  |  |
| 415500                          | E         | 2                            |  |  |                                  |  |  |
| 415700                          | E         | 2                            |  |  |                                  |  |  |
| 415730                          | E         | 2                            |  |  |                                  |  |  |
| 415800                          | E         | 2                            |  |  |                                  |  |  |
| 415900                          | E         | 2                            |  |  |                                  |  |  |
| 415901                          | E         | 2                            |  |  |                                  |  |  |
| 416000                          | E         | 2                            |  |  |                                  |  |  |
| 416500                          | E         | 2                            |  |  |                                  |  |  |
| 416512                          | E         | 2                            |  |  |                                  |  |  |
| 416600                          | E         | 2                            |  |  |                                  |  |  |
| 416612                          | E         | 2                            |  |  |                                  |  |  |
| 416700                          | E         | 2                            |  |  |                                  |  |  |
| 416712                          | E         | 2                            |  |  |                                  |  |  |
| 416800                          | E         | 2                            |  |  |                                  |  |  |
| 417000                          | E         | 2                            |  |  |                                  |  |  |
| 417100                          | E         | 2                            |  |  |                                  |  |  |
| 417112                          | E         | 2                            |  |  |                                  |  |  |
| 417200                          | E         | 2                            |  |  |                                  |  |  |
| 417212                          | E         | 2                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 157

**Rule Name:** Disaster Emergency Fund Code "2" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 2                            |  |  |                                  |  |  |
| 417312                          | E         | 2                            |  |  |                                  |  |  |
| 417400                          | E         | 2                            |  |  |                                  |  |  |
| 417500                          | E         | 2                            |  |  |                                  |  |  |
| 417590                          | E         | 2                            |  |  |                                  |  |  |
| 417600                          | E         | 2                            |  |  |                                  |  |  |
| 417690                          | E         | 2                            |  |  |                                  |  |  |
| 418000                          | E         | 2                            |  |  |                                  |  |  |
| 418300                          | E         | 2                            |  |  |                                  |  |  |
| 419000                          | E         | 2                            |  |  |                                  |  |  |
| 419100                          | E         | 2                            |  |  |                                  |  |  |
| 419200                          | E         | 2                            |  |  |                                  |  |  |
| 419300                          | E         | 2                            |  |  |                                  |  |  |
| 419500                          | E         | 2                            |  |  |                                  |  |  |
| 419600                          | E         | 2                            |  |  |                                  |  |  |
| 419700                          | E         | 2                            |  |  |                                  |  |  |
| 419900                          | E         | 2                            |  |  |                                  |  |  |
| 420100                          | E         | 2                            |  |  |                                  |  |  |
| 420190                          | E         | 2                            |  |  |                                  |  |  |
| 421000                          | E         | 2                            |  |  |                                  |  |  |
| 421100                          | E         | 2                            |  |  |                                  |  |  |
| 421200                          | E         | 2                            |  |  |                                  |  |  |
| 421500                          | E         | 2                            |  |  |                                  |  |  |
| 421512                          | E         | 2                            |  |  |                                  |  |  |
| 422100                          | E         | 2                            |  |  |                                  |  |  |
| 422200                          | E         | 2                            |  |  |                                  |  |  |
| 422300                          | E         | 2                            |  |  |                                  |  |  |
| 422500                          | E         | 2                            |  |  |                                  |  |  |
| 422512                          | E         | 2                            |  |  |                                  |  |  |
| 423000                          | E         | 2                            |  |  |                                  |  |  |
| 423100                          | E         | 2                            |  |  |                                  |  |  |
| 423110                          | E         | 2                            |  |  |                                  |  |  |
| 423200                          | E         | 2                            |  |  |                                  |  |  |
| 423300                          | E         | 2                            |  |  |                                  |  |  |
| 423400                          | E         | 2                            |  |  |                                  |  |  |
| 423500                          | E         | 2                            |  |  |                                  |  |  |
| 424000                          | E         | 2                            |  |  |                                  |  |  |
| 425100                          | E         | 2                            |  |  |                                  |  |  |
| 425200                          | E         | 2                            |  |  |                                  |  |  |
| 425300                          | E         | 2                            |  |  |                                  |  |  |
| 425400                          | E         | 2                            |  |  |                                  |  |  |
| 425500                          | E         | 2                            |  |  |                                  |  |  |
| 425512                          | E         | 2                            |  |  |                                  |  |  |
| 426000                          | E         | 2                            |  |  |                                  |  |  |
| 426100                          | E         | 2                            |  |  |                                  |  |  |
| 426200                          | E         | 2                            |  |  |                                  |  |  |
| 426300                          | E         | 2                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 157

**Rule Name:** Disaster Emergency Fund Code "2" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 2                            |  |  |                                  |  |  |
| 426500                          | E         | 2                            |  |  |                                  |  |  |
| 426600                          | E         | 2                            |  |  |                                  |  |  |
| 426700                          | E         | 2                            |  |  |                                  |  |  |
| 426800                          | E         | 2                            |  |  |                                  |  |  |
| 426900                          | E         | 2                            |  |  |                                  |  |  |
| 427000                          | E         | 2                            |  |  |                                  |  |  |
| 427100                          | E         | 2                            |  |  |                                  |  |  |
| 427300                          | E         | 2                            |  |  |                                  |  |  |
| 427500                          | E         | 2                            |  |  |                                  |  |  |
| 427600                          | E         | 2                            |  |  |                                  |  |  |
| 427700                          | E         | 2                            |  |  |                                  |  |  |
| 428300                          | E         | 2                            |  |  |                                  |  |  |
| 428500                          | E         | 2                            |  |  |                                  |  |  |
| 428600                          | E         | 2                            |  |  |                                  |  |  |
| 428700                          | E         | 2                            |  |  |                                  |  |  |
| 429000                          | E         | 2                            |  |  |                                  |  |  |
| 429500                          | E         | 2                            |  |  |                                  |  |  |
| 429590                          | E         | 2                            |  |  |                                  |  |  |
| 431000                          | E         | 2                            |  |  |                                  |  |  |
| 432000                          | E         | 2                            |  |  |                                  |  |  |
| 432100                          | E         | 2                            |  |  |                                  |  |  |
| 433000                          | E         | 2                            |  |  |                                  |  |  |
| 435000                          | E         | 2                            |  |  |                                  |  |  |
| 435100                          | E         | 2                            |  |  |                                  |  |  |
| 435190                          | E         | 2                            |  |  |                                  |  |  |
| 435400                          | E         | 2                            |  |  |                                  |  |  |
| 435500                          | E         | 2                            |  |  |                                  |  |  |
| 435600                          | E         | 2                            |  |  |                                  |  |  |
| 435700                          | E         | 2                            |  |  |                                  |  |  |
| 436000                          | E         | 2                            |  |  |                                  |  |  |
| 436001                          | E         | 2                            |  |  |                                  |  |  |
| 437000                          | E         | 2                            |  |  |                                  |  |  |
| 438200                          | E         | 2                            |  |  |                                  |  |  |
| 438300                          | E         | 2                            |  |  |                                  |  |  |
| 438400                          | E         | 2                            |  |  |                                  |  |  |
| 438500                          | E         | 2                            |  |  |                                  |  |  |
| 438600                          | E         | 2                            |  |  |                                  |  |  |
| 438700                          | E         | 2                            |  |  |                                  |  |  |
| 438800                          | E         | 2                            |  |  |                                  |  |  |
| 438900                          | E         | 2                            |  |  |                                  |  |  |
| 439000                          | E         | 2                            |  |  |                                  |  |  |
| 439100                          | E         | 2                            |  |  |                                  |  |  |
| 439190                          | E         | 2                            |  |  |                                  |  |  |
| 439200                          | E         | 2                            |  |  |                                  |  |  |
| 439300                          | E         | 2                            |  |  |                                  |  |  |
| 439400                          | E         | 2                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 157

**Rule Name:** Disaster Emergency Fund Code "2" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 2                            |  |  |                                  |  |  |
| 439402                          | E         | 2                            |  |  |                                  |  |  |
| 439412                          | E         | 2                            |  |  |                                  |  |  |
| 439432                          | E         | 2                            |  |  |                                  |  |  |
| 439440                          | E         | 2                            |  |  |                                  |  |  |
| 439500                          | E         | 2                            |  |  |                                  |  |  |
| 439502                          | E         | 2                            |  |  |                                  |  |  |
| 439504                          | E         | 2                            |  |  |                                  |  |  |
| 439600                          | E         | 2                            |  |  |                                  |  |  |
| 439700                          | E         | 2                            |  |  |                                  |  |  |
| 439701                          | E         | 2                            |  |  |                                  |  |  |
| 439702                          | E         | 2                            |  |  |                                  |  |  |
| 439703                          | E         | 2                            |  |  |                                  |  |  |
| 439730                          | E         | 2                            |  |  |                                  |  |  |
| 439800                          | E         | 2                            |  |  |                                  |  |  |
| 439801                          | E         | 2                            |  |  |                                  |  |  |
| 439900                          | E         | 2                            |  |  |                                  |  |  |
| 442000                          | E         | 2                            |  |  |                                  |  |  |
| 443000                          | E         | 2                            |  |  |                                  |  |  |
| 445000                          | E         | 2                            |  |  |                                  |  |  |
| 449000                          | E         | 2                            |  |  |                                  |  |  |
| 451000                          | E         | 2                            |  |  |                                  |  |  |
| 459000                          | E         | 2                            |  |  |                                  |  |  |
| 461000                          | E         | 2                            |  |  |                                  |  |  |
| 462000                          | E         | 2                            |  |  |                                  |  |  |
| 462090                          | E         | 2                            |  |  |                                  |  |  |
| 462091                          | E         | 2                            |  |  |                                  |  |  |
| 463500                          | E         | 2                            |  |  |                                  |  |  |
| 465000                          | E         | 2                            |  |  |                                  |  |  |
| 469000                          | E         | 2                            |  |  |                                  |  |  |
| 470000                          | E         | 2                            |  |  |                                  |  |  |
| 472000                          | E         | 2                            |  |  |                                  |  |  |
| 479010                          | E         | 2                            |  |  |                                  |  |  |
| 480100                          | E         | 2                            |  |  |                                  |  |  |
| 480110                          | E         | 2                            |  |  |                                  |  |  |
| 480200                          | E         | 2                            |  |  |                                  |  |  |
| 483100                          | E         | 2                            |  |  |                                  |  |  |
| 483200                          | E         | 2                            |  |  |                                  |  |  |
| 487100                          | E         | 2                            |  |  |                                  |  |  |
| 487200                          | E         | 2                            |  |  |                                  |  |  |
| 488100                          | E         | 2                            |  |  |                                  |  |  |
| 488200                          | E         | 2                            |  |  |                                  |  |  |
| 490100                          | E         | 2                            |  |  |                                  |  |  |
| 490110                          | E         | 2                            |  |  |                                  |  |  |
| 490200                          | E         | 2                            |  |  |                                  |  |  |
| 490800                          | E         | 2                            |  |  |                                  |  |  |
| 493100                          | E         | 2                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 2                            |  |  |                                  |  |  |
| 497200                          | E         | 2                            |  |  |                                  |  |  |
| 498100                          | E         | 2                            |  |  |                                  |  |  |
| 498200                          | E         | 2                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 158

Rule Name: Disaster Emergency Fund Code "3" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 3                            |  |  | 0                                |  |  |
| 403500                          | E         | 3                            |  |  |                                  |  |  |
| 404400                          | E         | 3                            |  |  |                                  |  |  |
| 404700                          | E         | 3                            |  |  |                                  |  |  |
| 404800                          | E         | 3                            |  |  |                                  |  |  |
| 405000                          | E         | 3                            |  |  |                                  |  |  |
| 406000                          | E         | 3                            |  |  |                                  |  |  |
| 407000                          | E         | 3                            |  |  |                                  |  |  |
| 408000                          | E         | 3                            |  |  |                                  |  |  |
| 408100                          | E         | 3                            |  |  |                                  |  |  |
| 408200                          | E         | 3                            |  |  |                                  |  |  |
| 408300                          | E         | 3                            |  |  |                                  |  |  |
| 411100                          | E         | 3                            |  |  |                                  |  |  |
| 411200                          | E         | 3                            |  |  |                                  |  |  |
| 411300                          | E         | 3                            |  |  |                                  |  |  |
| 411400                          | E         | 3                            |  |  |                                  |  |  |
| 411500                          | E         | 3                            |  |  |                                  |  |  |
| 411600                          | E         | 3                            |  |  |                                  |  |  |
| 411601                          | E         | 3                            |  |  |                                  |  |  |
| 411700                          | E         | 3                            |  |  |                                  |  |  |
| 411800                          | E         | 3                            |  |  |                                  |  |  |
| 411900                          | E         | 3                            |  |  |                                  |  |  |
| 411910                          | E         | 3                            |  |  |                                  |  |  |
| 411912                          | E         | 3                            |  |  |                                  |  |  |
| 411920                          | E         | 3                            |  |  |                                  |  |  |
| 411990                          | E         | 3                            |  |  |                                  |  |  |
| 411991                          | E         | 3                            |  |  |                                  |  |  |
| 411992                          | E         | 3                            |  |  |                                  |  |  |
| 411993                          | E         | 3                            |  |  |                                  |  |  |
| 411994                          | E         | 3                            |  |  |                                  |  |  |
| 412000                          | E         | 3                            |  |  |                                  |  |  |
| 412050                          | E         | 3                            |  |  |                                  |  |  |
| 412100                          | E         | 3                            |  |  |                                  |  |  |
| 412200                          | E         | 3                            |  |  |                                  |  |  |
| 412250                          | E         | 3                            |  |  |                                  |  |  |
| 412300                          | E         | 3                            |  |  |                                  |  |  |
| 412400                          | E         | 3                            |  |  |                                  |  |  |
| 412500                          | E         | 3                            |  |  |                                  |  |  |
| 412600                          | E         | 3                            |  |  |                                  |  |  |
| 412700                          | E         | 3                            |  |  |                                  |  |  |
| 412800                          | E         | 3                            |  |  |                                  |  |  |
| 412900                          | E         | 3                            |  |  |                                  |  |  |
| 413000                          | E         | 3                            |  |  |                                  |  |  |
| 413100                          | E         | 3                            |  |  |                                  |  |  |
| 413120                          | E         | 3                            |  |  |                                  |  |  |
| 413200                          | E         | 3                            |  |  |                                  |  |  |
| 413300                          | E         | 3                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 158

Rule Name: Disaster Emergency Fund Code "3" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 3                            |  |  |                                  |  |  |
| 413415                          | E         | 3                            |  |  |                                  |  |  |
| 413500                          | E         | 3                            |  |  |                                  |  |  |
| 413600                          | E         | 3                            |  |  |                                  |  |  |
| 413700                          | E         | 3                            |  |  |                                  |  |  |
| 413800                          | E         | 3                            |  |  |                                  |  |  |
| 413810                          | E         | 3                            |  |  |                                  |  |  |
| 413900                          | E         | 3                            |  |  |                                  |  |  |
| 414000                          | E         | 3                            |  |  |                                  |  |  |
| 414100                          | E         | 3                            |  |  |                                  |  |  |
| 414120                          | E         | 3                            |  |  |                                  |  |  |
| 414200                          | E         | 3                            |  |  |                                  |  |  |
| 414201                          | E         | 3                            |  |  |                                  |  |  |
| 414202                          | E         | 3                            |  |  |                                  |  |  |
| 414203                          | E         | 3                            |  |  |                                  |  |  |
| 414300                          | E         | 3                            |  |  |                                  |  |  |
| 414400                          | E         | 3                            |  |  |                                  |  |  |
| 414500                          | E         | 3                            |  |  |                                  |  |  |
| 414600                          | E         | 3                            |  |  |                                  |  |  |
| 414700                          | E         | 3                            |  |  |                                  |  |  |
| 414800                          | E         | 3                            |  |  |                                  |  |  |
| 414900                          | E         | 3                            |  |  |                                  |  |  |
| 414910                          | E         | 3                            |  |  |                                  |  |  |
| 415000                          | E         | 3                            |  |  |                                  |  |  |
| 415100                          | E         | 3                            |  |  |                                  |  |  |
| 415200                          | E         | 3                            |  |  |                                  |  |  |
| 415300                          | E         | 3                            |  |  |                                  |  |  |
| 415400                          | E         | 3                            |  |  |                                  |  |  |
| 415500                          | E         | 3                            |  |  |                                  |  |  |
| 415700                          | E         | 3                            |  |  |                                  |  |  |
| 415730                          | E         | 3                            |  |  |                                  |  |  |
| 415800                          | E         | 3                            |  |  |                                  |  |  |
| 415900                          | E         | 3                            |  |  |                                  |  |  |
| 415901                          | E         | 3                            |  |  |                                  |  |  |
| 416000                          | E         | 3                            |  |  |                                  |  |  |
| 416500                          | E         | 3                            |  |  |                                  |  |  |
| 416512                          | E         | 3                            |  |  |                                  |  |  |
| 416600                          | E         | 3                            |  |  |                                  |  |  |
| 416612                          | E         | 3                            |  |  |                                  |  |  |
| 416700                          | E         | 3                            |  |  |                                  |  |  |
| 416712                          | E         | 3                            |  |  |                                  |  |  |
| 416800                          | E         | 3                            |  |  |                                  |  |  |
| 417000                          | E         | 3                            |  |  |                                  |  |  |
| 417100                          | E         | 3                            |  |  |                                  |  |  |
| 417112                          | E         | 3                            |  |  |                                  |  |  |
| 417200                          | E         | 3                            |  |  |                                  |  |  |
| 417212                          | E         | 3                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158

**Rule Name:** Disaster Emergency Fund Code "3" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 3                            |  |  |                                  |  |  |
| 417312                          | E         | 3                            |  |  |                                  |  |  |
| 417400                          | E         | 3                            |  |  |                                  |  |  |
| 417500                          | E         | 3                            |  |  |                                  |  |  |
| 417590                          | E         | 3                            |  |  |                                  |  |  |
| 417600                          | E         | 3                            |  |  |                                  |  |  |
| 417690                          | E         | 3                            |  |  |                                  |  |  |
| 418000                          | E         | 3                            |  |  |                                  |  |  |
| 418300                          | E         | 3                            |  |  |                                  |  |  |
| 419000                          | E         | 3                            |  |  |                                  |  |  |
| 419100                          | E         | 3                            |  |  |                                  |  |  |
| 419200                          | E         | 3                            |  |  |                                  |  |  |
| 419300                          | E         | 3                            |  |  |                                  |  |  |
| 419500                          | E         | 3                            |  |  |                                  |  |  |
| 419600                          | E         | 3                            |  |  |                                  |  |  |
| 419700                          | E         | 3                            |  |  |                                  |  |  |
| 419900                          | E         | 3                            |  |  |                                  |  |  |
| 420100                          | E         | 3                            |  |  |                                  |  |  |
| 420190                          | E         | 3                            |  |  |                                  |  |  |
| 421000                          | E         | 3                            |  |  |                                  |  |  |
| 421100                          | E         | 3                            |  |  |                                  |  |  |
| 421200                          | E         | 3                            |  |  |                                  |  |  |
| 421500                          | E         | 3                            |  |  |                                  |  |  |
| 421512                          | E         | 3                            |  |  |                                  |  |  |
| 422100                          | E         | 3                            |  |  |                                  |  |  |
| 422200                          | E         | 3                            |  |  |                                  |  |  |
| 422300                          | E         | 3                            |  |  |                                  |  |  |
| 422500                          | E         | 3                            |  |  |                                  |  |  |
| 422512                          | E         | 3                            |  |  |                                  |  |  |
| 423000                          | E         | 3                            |  |  |                                  |  |  |
| 423100                          | E         | 3                            |  |  |                                  |  |  |
| 423110                          | E         | 3                            |  |  |                                  |  |  |
| 423200                          | E         | 3                            |  |  |                                  |  |  |
| 423300                          | E         | 3                            |  |  |                                  |  |  |
| 423400                          | E         | 3                            |  |  |                                  |  |  |
| 423500                          | E         | 3                            |  |  |                                  |  |  |
| 424000                          | E         | 3                            |  |  |                                  |  |  |
| 425100                          | E         | 3                            |  |  |                                  |  |  |
| 425200                          | E         | 3                            |  |  |                                  |  |  |
| 425300                          | E         | 3                            |  |  |                                  |  |  |
| 425400                          | E         | 3                            |  |  |                                  |  |  |
| 425500                          | E         | 3                            |  |  |                                  |  |  |
| 425512                          | E         | 3                            |  |  |                                  |  |  |
| 426000                          | E         | 3                            |  |  |                                  |  |  |
| 426100                          | E         | 3                            |  |  |                                  |  |  |
| 426200                          | E         | 3                            |  |  |                                  |  |  |
| 426300                          | E         | 3                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158

**Rule Name:** Disaster Emergency Fund Code "3" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 3                            |  |  |                                  |  |  |
| 426500                          | E         | 3                            |  |  |                                  |  |  |
| 426600                          | E         | 3                            |  |  |                                  |  |  |
| 426700                          | E         | 3                            |  |  |                                  |  |  |
| 426800                          | E         | 3                            |  |  |                                  |  |  |
| 426900                          | E         | 3                            |  |  |                                  |  |  |
| 427000                          | E         | 3                            |  |  |                                  |  |  |
| 427100                          | E         | 3                            |  |  |                                  |  |  |
| 427300                          | E         | 3                            |  |  |                                  |  |  |
| 427500                          | E         | 3                            |  |  |                                  |  |  |
| 427600                          | E         | 3                            |  |  |                                  |  |  |
| 427700                          | E         | 3                            |  |  |                                  |  |  |
| 428300                          | E         | 3                            |  |  |                                  |  |  |
| 428500                          | E         | 3                            |  |  |                                  |  |  |
| 428600                          | E         | 3                            |  |  |                                  |  |  |
| 428700                          | E         | 3                            |  |  |                                  |  |  |
| 429000                          | E         | 3                            |  |  |                                  |  |  |
| 429500                          | E         | 3                            |  |  |                                  |  |  |
| 429590                          | E         | 3                            |  |  |                                  |  |  |
| 431000                          | E         | 3                            |  |  |                                  |  |  |
| 432000                          | E         | 3                            |  |  |                                  |  |  |
| 432100                          | E         | 3                            |  |  |                                  |  |  |
| 433000                          | E         | 3                            |  |  |                                  |  |  |
| 435000                          | E         | 3                            |  |  |                                  |  |  |
| 435100                          | E         | 3                            |  |  |                                  |  |  |
| 435190                          | E         | 3                            |  |  |                                  |  |  |
| 435400                          | E         | 3                            |  |  |                                  |  |  |
| 435500                          | E         | 3                            |  |  |                                  |  |  |
| 435600                          | E         | 3                            |  |  |                                  |  |  |
| 435700                          | E         | 3                            |  |  |                                  |  |  |
| 436000                          | E         | 3                            |  |  |                                  |  |  |
| 436001                          | E         | 3                            |  |  |                                  |  |  |
| 437000                          | E         | 3                            |  |  |                                  |  |  |
| 438200                          | E         | 3                            |  |  |                                  |  |  |
| 438300                          | E         | 3                            |  |  |                                  |  |  |
| 438400                          | E         | 3                            |  |  |                                  |  |  |
| 438500                          | E         | 3                            |  |  |                                  |  |  |
| 438600                          | E         | 3                            |  |  |                                  |  |  |
| 438700                          | E         | 3                            |  |  |                                  |  |  |
| 438800                          | E         | 3                            |  |  |                                  |  |  |
| 438900                          | E         | 3                            |  |  |                                  |  |  |
| 439000                          | E         | 3                            |  |  |                                  |  |  |
| 439100                          | E         | 3                            |  |  |                                  |  |  |
| 439190                          | E         | 3                            |  |  |                                  |  |  |
| 439200                          | E         | 3                            |  |  |                                  |  |  |
| 439300                          | E         | 3                            |  |  |                                  |  |  |
| 439400                          | E         | 3                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158

**Rule Name:** Disaster Emergency Fund Code "3" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 3                            |  |  |                                  |  |  |
| 439402                          | E         | 3                            |  |  |                                  |  |  |
| 439412                          | E         | 3                            |  |  |                                  |  |  |
| 439432                          | E         | 3                            |  |  |                                  |  |  |
| 439440                          | E         | 3                            |  |  |                                  |  |  |
| 439500                          | E         | 3                            |  |  |                                  |  |  |
| 439502                          | E         | 3                            |  |  |                                  |  |  |
| 439504                          | E         | 3                            |  |  |                                  |  |  |
| 439600                          | E         | 3                            |  |  |                                  |  |  |
| 439700                          | E         | 3                            |  |  |                                  |  |  |
| 439701                          | E         | 3                            |  |  |                                  |  |  |
| 439702                          | E         | 3                            |  |  |                                  |  |  |
| 439703                          | E         | 3                            |  |  |                                  |  |  |
| 439730                          | E         | 3                            |  |  |                                  |  |  |
| 439800                          | E         | 3                            |  |  |                                  |  |  |
| 439801                          | E         | 3                            |  |  |                                  |  |  |
| 439900                          | E         | 3                            |  |  |                                  |  |  |
| 442000                          | E         | 3                            |  |  |                                  |  |  |
| 443000                          | E         | 3                            |  |  |                                  |  |  |
| 445000                          | E         | 3                            |  |  |                                  |  |  |
| 449000                          | E         | 3                            |  |  |                                  |  |  |
| 451000                          | E         | 3                            |  |  |                                  |  |  |
| 459000                          | E         | 3                            |  |  |                                  |  |  |
| 461000                          | E         | 3                            |  |  |                                  |  |  |
| 462000                          | E         | 3                            |  |  |                                  |  |  |
| 462090                          | E         | 3                            |  |  |                                  |  |  |
| 462091                          | E         | 3                            |  |  |                                  |  |  |
| 463500                          | E         | 3                            |  |  |                                  |  |  |
| 465000                          | E         | 3                            |  |  |                                  |  |  |
| 469000                          | E         | 3                            |  |  |                                  |  |  |
| 470000                          | E         | 3                            |  |  |                                  |  |  |
| 472000                          | E         | 3                            |  |  |                                  |  |  |
| 479010                          | E         | 3                            |  |  |                                  |  |  |
| 480100                          | E         | 3                            |  |  |                                  |  |  |
| 480110                          | E         | 3                            |  |  |                                  |  |  |
| 480200                          | E         | 3                            |  |  |                                  |  |  |
| 483100                          | E         | 3                            |  |  |                                  |  |  |
| 483200                          | E         | 3                            |  |  |                                  |  |  |
| 487100                          | E         | 3                            |  |  |                                  |  |  |
| 487200                          | E         | 3                            |  |  |                                  |  |  |
| 488100                          | E         | 3                            |  |  |                                  |  |  |
| 488200                          | E         | 3                            |  |  |                                  |  |  |
| 490100                          | E         | 3                            |  |  |                                  |  |  |
| 490110                          | E         | 3                            |  |  |                                  |  |  |
| 490200                          | E         | 3                            |  |  |                                  |  |  |
| 490800                          | E         | 3                            |  |  |                                  |  |  |
| 493100                          | E         | 3                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 158  
**Rule Name:** Disaster Emergency Fund Code "3" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 3                            |  |  |                                  |  |  |
| 497200                          | E         | 3                            |  |  |                                  |  |  |
| 498100                          | E         | 3                            |  |  |                                  |  |  |
| 498200                          | E         | 3                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159

**Rule Name:** Disaster Emergency Fund Code "4" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 4                            |  |  | 0                                |  |  |
| 403500                          | E         | 4                            |  |  |                                  |  |  |
| 404400                          | E         | 4                            |  |  |                                  |  |  |
| 404700                          | E         | 4                            |  |  |                                  |  |  |
| 404800                          | E         | 4                            |  |  |                                  |  |  |
| 405000                          | E         | 4                            |  |  |                                  |  |  |
| 406000                          | E         | 4                            |  |  |                                  |  |  |
| 407000                          | E         | 4                            |  |  |                                  |  |  |
| 408000                          | E         | 4                            |  |  |                                  |  |  |
| 408100                          | E         | 4                            |  |  |                                  |  |  |
| 408200                          | E         | 4                            |  |  |                                  |  |  |
| 408300                          | E         | 4                            |  |  |                                  |  |  |
| 411100                          | E         | 4                            |  |  |                                  |  |  |
| 411200                          | E         | 4                            |  |  |                                  |  |  |
| 411300                          | E         | 4                            |  |  |                                  |  |  |
| 411400                          | E         | 4                            |  |  |                                  |  |  |
| 411500                          | E         | 4                            |  |  |                                  |  |  |
| 411600                          | E         | 4                            |  |  |                                  |  |  |
| 411601                          | E         | 4                            |  |  |                                  |  |  |
| 411700                          | E         | 4                            |  |  |                                  |  |  |
| 411800                          | E         | 4                            |  |  |                                  |  |  |
| 411900                          | E         | 4                            |  |  |                                  |  |  |
| 411910                          | E         | 4                            |  |  |                                  |  |  |
| 411912                          | E         | 4                            |  |  |                                  |  |  |
| 411920                          | E         | 4                            |  |  |                                  |  |  |
| 411990                          | E         | 4                            |  |  |                                  |  |  |
| 411991                          | E         | 4                            |  |  |                                  |  |  |
| 411992                          | E         | 4                            |  |  |                                  |  |  |
| 411993                          | E         | 4                            |  |  |                                  |  |  |
| 411994                          | E         | 4                            |  |  |                                  |  |  |
| 412000                          | E         | 4                            |  |  |                                  |  |  |
| 412050                          | E         | 4                            |  |  |                                  |  |  |
| 412100                          | E         | 4                            |  |  |                                  |  |  |
| 412200                          | E         | 4                            |  |  |                                  |  |  |
| 412250                          | E         | 4                            |  |  |                                  |  |  |
| 412300                          | E         | 4                            |  |  |                                  |  |  |
| 412400                          | E         | 4                            |  |  |                                  |  |  |
| 412500                          | E         | 4                            |  |  |                                  |  |  |
| 412600                          | E         | 4                            |  |  |                                  |  |  |
| 412700                          | E         | 4                            |  |  |                                  |  |  |
| 412800                          | E         | 4                            |  |  |                                  |  |  |
| 412900                          | E         | 4                            |  |  |                                  |  |  |
| 413000                          | E         | 4                            |  |  |                                  |  |  |
| 413100                          | E         | 4                            |  |  |                                  |  |  |
| 413120                          | E         | 4                            |  |  |                                  |  |  |
| 413200                          | E         | 4                            |  |  |                                  |  |  |
| 413300                          | E         | 4                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159

**Rule Name:** Disaster Emergency Fund Code "4" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 4                            |  |  |                                  |  |  |
| 413415                          | E         | 4                            |  |  |                                  |  |  |
| 413500                          | E         | 4                            |  |  |                                  |  |  |
| 413600                          | E         | 4                            |  |  |                                  |  |  |
| 413700                          | E         | 4                            |  |  |                                  |  |  |
| 413800                          | E         | 4                            |  |  |                                  |  |  |
| 413810                          | E         | 4                            |  |  |                                  |  |  |
| 413900                          | E         | 4                            |  |  |                                  |  |  |
| 414000                          | E         | 4                            |  |  |                                  |  |  |
| 414100                          | E         | 4                            |  |  |                                  |  |  |
| 414120                          | E         | 4                            |  |  |                                  |  |  |
| 414200                          | E         | 4                            |  |  |                                  |  |  |
| 414201                          | E         | 4                            |  |  |                                  |  |  |
| 414202                          | E         | 4                            |  |  |                                  |  |  |
| 414203                          | E         | 4                            |  |  |                                  |  |  |
| 414300                          | E         | 4                            |  |  |                                  |  |  |
| 414400                          | E         | 4                            |  |  |                                  |  |  |
| 414500                          | E         | 4                            |  |  |                                  |  |  |
| 414600                          | E         | 4                            |  |  |                                  |  |  |
| 414700                          | E         | 4                            |  |  |                                  |  |  |
| 414800                          | E         | 4                            |  |  |                                  |  |  |
| 414900                          | E         | 4                            |  |  |                                  |  |  |
| 414910                          | E         | 4                            |  |  |                                  |  |  |
| 415000                          | E         | 4                            |  |  |                                  |  |  |
| 415100                          | E         | 4                            |  |  |                                  |  |  |
| 415200                          | E         | 4                            |  |  |                                  |  |  |
| 415300                          | E         | 4                            |  |  |                                  |  |  |
| 415400                          | E         | 4                            |  |  |                                  |  |  |
| 415500                          | E         | 4                            |  |  |                                  |  |  |
| 415700                          | E         | 4                            |  |  |                                  |  |  |
| 415730                          | E         | 4                            |  |  |                                  |  |  |
| 415800                          | E         | 4                            |  |  |                                  |  |  |
| 415900                          | E         | 4                            |  |  |                                  |  |  |
| 415901                          | E         | 4                            |  |  |                                  |  |  |
| 416000                          | E         | 4                            |  |  |                                  |  |  |
| 416500                          | E         | 4                            |  |  |                                  |  |  |
| 416512                          | E         | 4                            |  |  |                                  |  |  |
| 416600                          | E         | 4                            |  |  |                                  |  |  |
| 416612                          | E         | 4                            |  |  |                                  |  |  |
| 416700                          | E         | 4                            |  |  |                                  |  |  |
| 416712                          | E         | 4                            |  |  |                                  |  |  |
| 416800                          | E         | 4                            |  |  |                                  |  |  |
| 417000                          | E         | 4                            |  |  |                                  |  |  |
| 417100                          | E         | 4                            |  |  |                                  |  |  |
| 417112                          | E         | 4                            |  |  |                                  |  |  |
| 417200                          | E         | 4                            |  |  |                                  |  |  |
| 417212                          | E         | 4                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159

**Rule Name:** Disaster Emergency Fund Code "4" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 4                            |  |  |                                  |  |  |
| 417312                          | E         | 4                            |  |  |                                  |  |  |
| 417400                          | E         | 4                            |  |  |                                  |  |  |
| 417500                          | E         | 4                            |  |  |                                  |  |  |
| 417590                          | E         | 4                            |  |  |                                  |  |  |
| 417600                          | E         | 4                            |  |  |                                  |  |  |
| 417690                          | E         | 4                            |  |  |                                  |  |  |
| 418000                          | E         | 4                            |  |  |                                  |  |  |
| 418300                          | E         | 4                            |  |  |                                  |  |  |
| 419000                          | E         | 4                            |  |  |                                  |  |  |
| 419100                          | E         | 4                            |  |  |                                  |  |  |
| 419200                          | E         | 4                            |  |  |                                  |  |  |
| 419300                          | E         | 4                            |  |  |                                  |  |  |
| 419500                          | E         | 4                            |  |  |                                  |  |  |
| 419600                          | E         | 4                            |  |  |                                  |  |  |
| 419700                          | E         | 4                            |  |  |                                  |  |  |
| 419900                          | E         | 4                            |  |  |                                  |  |  |
| 420100                          | E         | 4                            |  |  |                                  |  |  |
| 420190                          | E         | 4                            |  |  |                                  |  |  |
| 421000                          | E         | 4                            |  |  |                                  |  |  |
| 421100                          | E         | 4                            |  |  |                                  |  |  |
| 421200                          | E         | 4                            |  |  |                                  |  |  |
| 421500                          | E         | 4                            |  |  |                                  |  |  |
| 421512                          | E         | 4                            |  |  |                                  |  |  |
| 422100                          | E         | 4                            |  |  |                                  |  |  |
| 422200                          | E         | 4                            |  |  |                                  |  |  |
| 422300                          | E         | 4                            |  |  |                                  |  |  |
| 422500                          | E         | 4                            |  |  |                                  |  |  |
| 422512                          | E         | 4                            |  |  |                                  |  |  |
| 423000                          | E         | 4                            |  |  |                                  |  |  |
| 423100                          | E         | 4                            |  |  |                                  |  |  |
| 423110                          | E         | 4                            |  |  |                                  |  |  |
| 423200                          | E         | 4                            |  |  |                                  |  |  |
| 423300                          | E         | 4                            |  |  |                                  |  |  |
| 423400                          | E         | 4                            |  |  |                                  |  |  |
| 423500                          | E         | 4                            |  |  |                                  |  |  |
| 424000                          | E         | 4                            |  |  |                                  |  |  |
| 425100                          | E         | 4                            |  |  |                                  |  |  |
| 425200                          | E         | 4                            |  |  |                                  |  |  |
| 425300                          | E         | 4                            |  |  |                                  |  |  |
| 425400                          | E         | 4                            |  |  |                                  |  |  |
| 425500                          | E         | 4                            |  |  |                                  |  |  |
| 425512                          | E         | 4                            |  |  |                                  |  |  |
| 426000                          | E         | 4                            |  |  |                                  |  |  |
| 426100                          | E         | 4                            |  |  |                                  |  |  |
| 426200                          | E         | 4                            |  |  |                                  |  |  |
| 426300                          | E         | 4                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159

**Rule Name:** Disaster Emergency Fund Code "4" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 4                            |  |  |                                  |  |  |
| 426500                          | E         | 4                            |  |  |                                  |  |  |
| 426600                          | E         | 4                            |  |  |                                  |  |  |
| 426700                          | E         | 4                            |  |  |                                  |  |  |
| 426800                          | E         | 4                            |  |  |                                  |  |  |
| 426900                          | E         | 4                            |  |  |                                  |  |  |
| 427000                          | E         | 4                            |  |  |                                  |  |  |
| 427100                          | E         | 4                            |  |  |                                  |  |  |
| 427300                          | E         | 4                            |  |  |                                  |  |  |
| 427500                          | E         | 4                            |  |  |                                  |  |  |
| 427600                          | E         | 4                            |  |  |                                  |  |  |
| 427700                          | E         | 4                            |  |  |                                  |  |  |
| 428300                          | E         | 4                            |  |  |                                  |  |  |
| 428500                          | E         | 4                            |  |  |                                  |  |  |
| 428600                          | E         | 4                            |  |  |                                  |  |  |
| 428700                          | E         | 4                            |  |  |                                  |  |  |
| 429000                          | E         | 4                            |  |  |                                  |  |  |
| 429500                          | E         | 4                            |  |  |                                  |  |  |
| 429590                          | E         | 4                            |  |  |                                  |  |  |
| 431000                          | E         | 4                            |  |  |                                  |  |  |
| 432000                          | E         | 4                            |  |  |                                  |  |  |
| 432100                          | E         | 4                            |  |  |                                  |  |  |
| 433000                          | E         | 4                            |  |  |                                  |  |  |
| 435000                          | E         | 4                            |  |  |                                  |  |  |
| 435100                          | E         | 4                            |  |  |                                  |  |  |
| 435190                          | E         | 4                            |  |  |                                  |  |  |
| 435400                          | E         | 4                            |  |  |                                  |  |  |
| 435500                          | E         | 4                            |  |  |                                  |  |  |
| 435600                          | E         | 4                            |  |  |                                  |  |  |
| 435700                          | E         | 4                            |  |  |                                  |  |  |
| 436000                          | E         | 4                            |  |  |                                  |  |  |
| 436001                          | E         | 4                            |  |  |                                  |  |  |
| 437000                          | E         | 4                            |  |  |                                  |  |  |
| 438200                          | E         | 4                            |  |  |                                  |  |  |
| 438300                          | E         | 4                            |  |  |                                  |  |  |
| 438400                          | E         | 4                            |  |  |                                  |  |  |
| 438500                          | E         | 4                            |  |  |                                  |  |  |
| 438600                          | E         | 4                            |  |  |                                  |  |  |
| 438700                          | E         | 4                            |  |  |                                  |  |  |
| 438800                          | E         | 4                            |  |  |                                  |  |  |
| 438900                          | E         | 4                            |  |  |                                  |  |  |
| 439000                          | E         | 4                            |  |  |                                  |  |  |
| 439100                          | E         | 4                            |  |  |                                  |  |  |
| 439190                          | E         | 4                            |  |  |                                  |  |  |
| 439200                          | E         | 4                            |  |  |                                  |  |  |
| 439300                          | E         | 4                            |  |  |                                  |  |  |
| 439400                          | E         | 4                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159

**Rule Name:** Disaster Emergency Fund Code "4" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 4                            |  |  |                                  |  |  |
| 439402                          | E         | 4                            |  |  |                                  |  |  |
| 439412                          | E         | 4                            |  |  |                                  |  |  |
| 439432                          | E         | 4                            |  |  |                                  |  |  |
| 439440                          | E         | 4                            |  |  |                                  |  |  |
| 439500                          | E         | 4                            |  |  |                                  |  |  |
| 439502                          | E         | 4                            |  |  |                                  |  |  |
| 439504                          | E         | 4                            |  |  |                                  |  |  |
| 439600                          | E         | 4                            |  |  |                                  |  |  |
| 439700                          | E         | 4                            |  |  |                                  |  |  |
| 439701                          | E         | 4                            |  |  |                                  |  |  |
| 439702                          | E         | 4                            |  |  |                                  |  |  |
| 439703                          | E         | 4                            |  |  |                                  |  |  |
| 439730                          | E         | 4                            |  |  |                                  |  |  |
| 439800                          | E         | 4                            |  |  |                                  |  |  |
| 439801                          | E         | 4                            |  |  |                                  |  |  |
| 439900                          | E         | 4                            |  |  |                                  |  |  |
| 442000                          | E         | 4                            |  |  |                                  |  |  |
| 443000                          | E         | 4                            |  |  |                                  |  |  |
| 445000                          | E         | 4                            |  |  |                                  |  |  |
| 449000                          | E         | 4                            |  |  |                                  |  |  |
| 451000                          | E         | 4                            |  |  |                                  |  |  |
| 459000                          | E         | 4                            |  |  |                                  |  |  |
| 461000                          | E         | 4                            |  |  |                                  |  |  |
| 462000                          | E         | 4                            |  |  |                                  |  |  |
| 462090                          | E         | 4                            |  |  |                                  |  |  |
| 462091                          | E         | 4                            |  |  |                                  |  |  |
| 463500                          | E         | 4                            |  |  |                                  |  |  |
| 465000                          | E         | 4                            |  |  |                                  |  |  |
| 469000                          | E         | 4                            |  |  |                                  |  |  |
| 470000                          | E         | 4                            |  |  |                                  |  |  |
| 472000                          | E         | 4                            |  |  |                                  |  |  |
| 479010                          | E         | 4                            |  |  |                                  |  |  |
| 480100                          | E         | 4                            |  |  |                                  |  |  |
| 480110                          | E         | 4                            |  |  |                                  |  |  |
| 480200                          | E         | 4                            |  |  |                                  |  |  |
| 483100                          | E         | 4                            |  |  |                                  |  |  |
| 483200                          | E         | 4                            |  |  |                                  |  |  |
| 487100                          | E         | 4                            |  |  |                                  |  |  |
| 487200                          | E         | 4                            |  |  |                                  |  |  |
| 488100                          | E         | 4                            |  |  |                                  |  |  |
| 488200                          | E         | 4                            |  |  |                                  |  |  |
| 490100                          | E         | 4                            |  |  |                                  |  |  |
| 490110                          | E         | 4                            |  |  |                                  |  |  |
| 490200                          | E         | 4                            |  |  |                                  |  |  |
| 490800                          | E         | 4                            |  |  |                                  |  |  |
| 493100                          | E         | 4                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 159  
**Rule Name:** Disaster Emergency Fund Code "4" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 4                            |  |  |                                  |  |  |
| 497200                          | E         | 4                            |  |  |                                  |  |  |
| 498100                          | E         | 4                            |  |  |                                  |  |  |
| 498200                          | E         | 4                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 160

**Rule Name:** Disaster Emergency Fund Code "5" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 5                            |  |  | 0                                |  |  |
| 403500                          | E         | 5                            |  |  |                                  |  |  |
| 404400                          | E         | 5                            |  |  |                                  |  |  |
| 404700                          | E         | 5                            |  |  |                                  |  |  |
| 404800                          | E         | 5                            |  |  |                                  |  |  |
| 405000                          | E         | 5                            |  |  |                                  |  |  |
| 406000                          | E         | 5                            |  |  |                                  |  |  |
| 407000                          | E         | 5                            |  |  |                                  |  |  |
| 408000                          | E         | 5                            |  |  |                                  |  |  |
| 408100                          | E         | 5                            |  |  |                                  |  |  |
| 408200                          | E         | 5                            |  |  |                                  |  |  |
| 408300                          | E         | 5                            |  |  |                                  |  |  |
| 411100                          | E         | 5                            |  |  |                                  |  |  |
| 411200                          | E         | 5                            |  |  |                                  |  |  |
| 411300                          | E         | 5                            |  |  |                                  |  |  |
| 411400                          | E         | 5                            |  |  |                                  |  |  |
| 411500                          | E         | 5                            |  |  |                                  |  |  |
| 411600                          | E         | 5                            |  |  |                                  |  |  |
| 411601                          | E         | 5                            |  |  |                                  |  |  |
| 411700                          | E         | 5                            |  |  |                                  |  |  |
| 411800                          | E         | 5                            |  |  |                                  |  |  |
| 411900                          | E         | 5                            |  |  |                                  |  |  |
| 411910                          | E         | 5                            |  |  |                                  |  |  |
| 411912                          | E         | 5                            |  |  |                                  |  |  |
| 411920                          | E         | 5                            |  |  |                                  |  |  |
| 411990                          | E         | 5                            |  |  |                                  |  |  |
| 411991                          | E         | 5                            |  |  |                                  |  |  |
| 411992                          | E         | 5                            |  |  |                                  |  |  |
| 411993                          | E         | 5                            |  |  |                                  |  |  |
| 411994                          | E         | 5                            |  |  |                                  |  |  |
| 412000                          | E         | 5                            |  |  |                                  |  |  |
| 412050                          | E         | 5                            |  |  |                                  |  |  |
| 412100                          | E         | 5                            |  |  |                                  |  |  |
| 412200                          | E         | 5                            |  |  |                                  |  |  |
| 412250                          | E         | 5                            |  |  |                                  |  |  |
| 412300                          | E         | 5                            |  |  |                                  |  |  |
| 412400                          | E         | 5                            |  |  |                                  |  |  |
| 412500                          | E         | 5                            |  |  |                                  |  |  |
| 412600                          | E         | 5                            |  |  |                                  |  |  |
| 412700                          | E         | 5                            |  |  |                                  |  |  |
| 412800                          | E         | 5                            |  |  |                                  |  |  |
| 412900                          | E         | 5                            |  |  |                                  |  |  |
| 413000                          | E         | 5                            |  |  |                                  |  |  |
| 413100                          | E         | 5                            |  |  |                                  |  |  |
| 413120                          | E         | 5                            |  |  |                                  |  |  |
| 413200                          | E         | 5                            |  |  |                                  |  |  |
| 413300                          | E         | 5                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 160

**Rule Name:** Disaster Emergency Fund Code "5" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 5                            |  |  |                                  |  |  |
| 413415                          | E         | 5                            |  |  |                                  |  |  |
| 413500                          | E         | 5                            |  |  |                                  |  |  |
| 413600                          | E         | 5                            |  |  |                                  |  |  |
| 413700                          | E         | 5                            |  |  |                                  |  |  |
| 413800                          | E         | 5                            |  |  |                                  |  |  |
| 413810                          | E         | 5                            |  |  |                                  |  |  |
| 413900                          | E         | 5                            |  |  |                                  |  |  |
| 414000                          | E         | 5                            |  |  |                                  |  |  |
| 414100                          | E         | 5                            |  |  |                                  |  |  |
| 414120                          | E         | 5                            |  |  |                                  |  |  |
| 414200                          | E         | 5                            |  |  |                                  |  |  |
| 414201                          | E         | 5                            |  |  |                                  |  |  |
| 414202                          | E         | 5                            |  |  |                                  |  |  |
| 414203                          | E         | 5                            |  |  |                                  |  |  |
| 414300                          | E         | 5                            |  |  |                                  |  |  |
| 414400                          | E         | 5                            |  |  |                                  |  |  |
| 414500                          | E         | 5                            |  |  |                                  |  |  |
| 414600                          | E         | 5                            |  |  |                                  |  |  |
| 414700                          | E         | 5                            |  |  |                                  |  |  |
| 414800                          | E         | 5                            |  |  |                                  |  |  |
| 414900                          | E         | 5                            |  |  |                                  |  |  |
| 414910                          | E         | 5                            |  |  |                                  |  |  |
| 415000                          | E         | 5                            |  |  |                                  |  |  |
| 415100                          | E         | 5                            |  |  |                                  |  |  |
| 415200                          | E         | 5                            |  |  |                                  |  |  |
| 415300                          | E         | 5                            |  |  |                                  |  |  |
| 415400                          | E         | 5                            |  |  |                                  |  |  |
| 415500                          | E         | 5                            |  |  |                                  |  |  |
| 415700                          | E         | 5                            |  |  |                                  |  |  |
| 415730                          | E         | 5                            |  |  |                                  |  |  |
| 415800                          | E         | 5                            |  |  |                                  |  |  |
| 415900                          | E         | 5                            |  |  |                                  |  |  |
| 415901                          | E         | 5                            |  |  |                                  |  |  |
| 416000                          | E         | 5                            |  |  |                                  |  |  |
| 416500                          | E         | 5                            |  |  |                                  |  |  |
| 416512                          | E         | 5                            |  |  |                                  |  |  |
| 416600                          | E         | 5                            |  |  |                                  |  |  |
| 416612                          | E         | 5                            |  |  |                                  |  |  |
| 416700                          | E         | 5                            |  |  |                                  |  |  |
| 416712                          | E         | 5                            |  |  |                                  |  |  |
| 416800                          | E         | 5                            |  |  |                                  |  |  |
| 417000                          | E         | 5                            |  |  |                                  |  |  |
| 417100                          | E         | 5                            |  |  |                                  |  |  |
| 417112                          | E         | 5                            |  |  |                                  |  |  |
| 417200                          | E         | 5                            |  |  |                                  |  |  |
| 417212                          | E         | 5                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 160

**Rule Name:** Disaster Emergency Fund Code "5" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 5                            |  |  |                                  |  |  |
| 417312                          | E         | 5                            |  |  |                                  |  |  |
| 417400                          | E         | 5                            |  |  |                                  |  |  |
| 417500                          | E         | 5                            |  |  |                                  |  |  |
| 417590                          | E         | 5                            |  |  |                                  |  |  |
| 417600                          | E         | 5                            |  |  |                                  |  |  |
| 417690                          | E         | 5                            |  |  |                                  |  |  |
| 418000                          | E         | 5                            |  |  |                                  |  |  |
| 418300                          | E         | 5                            |  |  |                                  |  |  |
| 419000                          | E         | 5                            |  |  |                                  |  |  |
| 419100                          | E         | 5                            |  |  |                                  |  |  |
| 419200                          | E         | 5                            |  |  |                                  |  |  |
| 419300                          | E         | 5                            |  |  |                                  |  |  |
| 419500                          | E         | 5                            |  |  |                                  |  |  |
| 419600                          | E         | 5                            |  |  |                                  |  |  |
| 419700                          | E         | 5                            |  |  |                                  |  |  |
| 419900                          | E         | 5                            |  |  |                                  |  |  |
| 420100                          | E         | 5                            |  |  |                                  |  |  |
| 420190                          | E         | 5                            |  |  |                                  |  |  |
| 421000                          | E         | 5                            |  |  |                                  |  |  |
| 421100                          | E         | 5                            |  |  |                                  |  |  |
| 421200                          | E         | 5                            |  |  |                                  |  |  |
| 421500                          | E         | 5                            |  |  |                                  |  |  |
| 421512                          | E         | 5                            |  |  |                                  |  |  |
| 422100                          | E         | 5                            |  |  |                                  |  |  |
| 422200                          | E         | 5                            |  |  |                                  |  |  |
| 422300                          | E         | 5                            |  |  |                                  |  |  |
| 422500                          | E         | 5                            |  |  |                                  |  |  |
| 422512                          | E         | 5                            |  |  |                                  |  |  |
| 423000                          | E         | 5                            |  |  |                                  |  |  |
| 423100                          | E         | 5                            |  |  |                                  |  |  |
| 423110                          | E         | 5                            |  |  |                                  |  |  |
| 423200                          | E         | 5                            |  |  |                                  |  |  |
| 423300                          | E         | 5                            |  |  |                                  |  |  |
| 423400                          | E         | 5                            |  |  |                                  |  |  |
| 423500                          | E         | 5                            |  |  |                                  |  |  |
| 424000                          | E         | 5                            |  |  |                                  |  |  |
| 425100                          | E         | 5                            |  |  |                                  |  |  |
| 425200                          | E         | 5                            |  |  |                                  |  |  |
| 425300                          | E         | 5                            |  |  |                                  |  |  |
| 425400                          | E         | 5                            |  |  |                                  |  |  |
| 425500                          | E         | 5                            |  |  |                                  |  |  |
| 425512                          | E         | 5                            |  |  |                                  |  |  |
| 426000                          | E         | 5                            |  |  |                                  |  |  |
| 426100                          | E         | 5                            |  |  |                                  |  |  |
| 426200                          | E         | 5                            |  |  |                                  |  |  |
| 426300                          | E         | 5                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 160

**Rule Name:** Disaster Emergency Fund Code "5" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 5                            |  |  |                                  |  |  |
| 426500                          | E         | 5                            |  |  |                                  |  |  |
| 426600                          | E         | 5                            |  |  |                                  |  |  |
| 426700                          | E         | 5                            |  |  |                                  |  |  |
| 426800                          | E         | 5                            |  |  |                                  |  |  |
| 426900                          | E         | 5                            |  |  |                                  |  |  |
| 427000                          | E         | 5                            |  |  |                                  |  |  |
| 427100                          | E         | 5                            |  |  |                                  |  |  |
| 427300                          | E         | 5                            |  |  |                                  |  |  |
| 427500                          | E         | 5                            |  |  |                                  |  |  |
| 427600                          | E         | 5                            |  |  |                                  |  |  |
| 427700                          | E         | 5                            |  |  |                                  |  |  |
| 428300                          | E         | 5                            |  |  |                                  |  |  |
| 428500                          | E         | 5                            |  |  |                                  |  |  |
| 428600                          | E         | 5                            |  |  |                                  |  |  |
| 428700                          | E         | 5                            |  |  |                                  |  |  |
| 429000                          | E         | 5                            |  |  |                                  |  |  |
| 429500                          | E         | 5                            |  |  |                                  |  |  |
| 429590                          | E         | 5                            |  |  |                                  |  |  |
| 431000                          | E         | 5                            |  |  |                                  |  |  |
| 432000                          | E         | 5                            |  |  |                                  |  |  |
| 432100                          | E         | 5                            |  |  |                                  |  |  |
| 433000                          | E         | 5                            |  |  |                                  |  |  |
| 435000                          | E         | 5                            |  |  |                                  |  |  |
| 435100                          | E         | 5                            |  |  |                                  |  |  |
| 435190                          | E         | 5                            |  |  |                                  |  |  |
| 435400                          | E         | 5                            |  |  |                                  |  |  |
| 435500                          | E         | 5                            |  |  |                                  |  |  |
| 435600                          | E         | 5                            |  |  |                                  |  |  |
| 435700                          | E         | 5                            |  |  |                                  |  |  |
| 436000                          | E         | 5                            |  |  |                                  |  |  |
| 436001                          | E         | 5                            |  |  |                                  |  |  |
| 437000                          | E         | 5                            |  |  |                                  |  |  |
| 438200                          | E         | 5                            |  |  |                                  |  |  |
| 438300                          | E         | 5                            |  |  |                                  |  |  |
| 438400                          | E         | 5                            |  |  |                                  |  |  |
| 438500                          | E         | 5                            |  |  |                                  |  |  |
| 438600                          | E         | 5                            |  |  |                                  |  |  |
| 438700                          | E         | 5                            |  |  |                                  |  |  |
| 438800                          | E         | 5                            |  |  |                                  |  |  |
| 438900                          | E         | 5                            |  |  |                                  |  |  |
| 439000                          | E         | 5                            |  |  |                                  |  |  |
| 439100                          | E         | 5                            |  |  |                                  |  |  |
| 439190                          | E         | 5                            |  |  |                                  |  |  |
| 439200                          | E         | 5                            |  |  |                                  |  |  |
| 439300                          | E         | 5                            |  |  |                                  |  |  |
| 439400                          | E         | 5                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 160

**Rule Name:** Disaster Emergency Fund Code "5" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 5                            |  |  |                                  |  |  |
| 439402                          | E         | 5                            |  |  |                                  |  |  |
| 439412                          | E         | 5                            |  |  |                                  |  |  |
| 439432                          | E         | 5                            |  |  |                                  |  |  |
| 439440                          | E         | 5                            |  |  |                                  |  |  |
| 439500                          | E         | 5                            |  |  |                                  |  |  |
| 439502                          | E         | 5                            |  |  |                                  |  |  |
| 439504                          | E         | 5                            |  |  |                                  |  |  |
| 439600                          | E         | 5                            |  |  |                                  |  |  |
| 439700                          | E         | 5                            |  |  |                                  |  |  |
| 439701                          | E         | 5                            |  |  |                                  |  |  |
| 439702                          | E         | 5                            |  |  |                                  |  |  |
| 439703                          | E         | 5                            |  |  |                                  |  |  |
| 439730                          | E         | 5                            |  |  |                                  |  |  |
| 439800                          | E         | 5                            |  |  |                                  |  |  |
| 439801                          | E         | 5                            |  |  |                                  |  |  |
| 439900                          | E         | 5                            |  |  |                                  |  |  |
| 442000                          | E         | 5                            |  |  |                                  |  |  |
| 443000                          | E         | 5                            |  |  |                                  |  |  |
| 445000                          | E         | 5                            |  |  |                                  |  |  |
| 449000                          | E         | 5                            |  |  |                                  |  |  |
| 451000                          | E         | 5                            |  |  |                                  |  |  |
| 459000                          | E         | 5                            |  |  |                                  |  |  |
| 461000                          | E         | 5                            |  |  |                                  |  |  |
| 462000                          | E         | 5                            |  |  |                                  |  |  |
| 462090                          | E         | 5                            |  |  |                                  |  |  |
| 462091                          | E         | 5                            |  |  |                                  |  |  |
| 463500                          | E         | 5                            |  |  |                                  |  |  |
| 465000                          | E         | 5                            |  |  |                                  |  |  |
| 469000                          | E         | 5                            |  |  |                                  |  |  |
| 470000                          | E         | 5                            |  |  |                                  |  |  |
| 472000                          | E         | 5                            |  |  |                                  |  |  |
| 479010                          | E         | 5                            |  |  |                                  |  |  |
| 480100                          | E         | 5                            |  |  |                                  |  |  |
| 480110                          | E         | 5                            |  |  |                                  |  |  |
| 480200                          | E         | 5                            |  |  |                                  |  |  |
| 483100                          | E         | 5                            |  |  |                                  |  |  |
| 483200                          | E         | 5                            |  |  |                                  |  |  |
| 487100                          | E         | 5                            |  |  |                                  |  |  |
| 487200                          | E         | 5                            |  |  |                                  |  |  |
| 488100                          | E         | 5                            |  |  |                                  |  |  |
| 488200                          | E         | 5                            |  |  |                                  |  |  |
| 490100                          | E         | 5                            |  |  |                                  |  |  |
| 490110                          | E         | 5                            |  |  |                                  |  |  |
| 490200                          | E         | 5                            |  |  |                                  |  |  |
| 490800                          | E         | 5                            |  |  |                                  |  |  |
| 493100                          | E         | 5                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 160  
**Rule Name:** Disaster Emergency Fund Code "5" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 5                            |  |  |                                  |  |  |
| 497200                          | E         | 5                            |  |  |                                  |  |  |
| 498100                          | E         | 5                            |  |  |                                  |  |  |
| 498200                          | E         | 5                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 161  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 480100                          | E         | U          |  |  | 0                                |  |  |
| 480110                          | E         | U          |  |  |                                  |  |  |
| 483100                          | E         | U          |  |  |                                  |  |  |
| 487100                          | E         | U          |  |  |                                  |  |  |
| 488100                          | E         | U          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 162  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 490100                          | E         | U          |  |  | 0                                |  |  |
| 490110                          | E         | U          |  |  |                                  |  |  |
| 493100                          | E         | U          |  |  |                                  |  |  |
| 497100                          | E         | U          |  |  |                                  |  |  |
| 498100                          | E         | U          |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 163  
**Rule Name:** Transfer of Obligated Balances  
**Description:** Various obligated balance transfers must equal the contra obligated balance transfer.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | USSGL<br>Account<br>Number       | Begin/End |  |  |  |
| 408100                          | E         |  |  |  | 419500                           | E         |  |  |  |
| 408200                          | E         |  |  |  |                                  |           |  |  |  |
| 408300                          | E         |  |  |  |                                  |           |  |  |  |
| 423000                          | E         |  |  |  |                                  |           |  |  |  |
| 423200                          | E         |  |  |  |                                  |           |  |  |  |
| 423300                          | E         |  |  |  |                                  |           |  |  |  |
| 423400                          | E         |  |  |  |                                  |           |  |  |  |
| 483100                          | E         |  |  |  |                                  |           |  |  |  |
| 483200                          | E         |  |  |  |                                  |           |  |  |  |
| 493100                          | E         |  |  |  |                                  |           |  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 164

Rule Name: Disaster Emergency Fund Code "6" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 6                            |  |  | 0                                |  |  |
| 403500                          | E         | 6                            |  |  |                                  |  |  |
| 404400                          | E         | 6                            |  |  |                                  |  |  |
| 404700                          | E         | 6                            |  |  |                                  |  |  |
| 404800                          | E         | 6                            |  |  |                                  |  |  |
| 405000                          | E         | 6                            |  |  |                                  |  |  |
| 406000                          | E         | 6                            |  |  |                                  |  |  |
| 407000                          | E         | 6                            |  |  |                                  |  |  |
| 408000                          | E         | 6                            |  |  |                                  |  |  |
| 408100                          | E         | 6                            |  |  |                                  |  |  |
| 408200                          | E         | 6                            |  |  |                                  |  |  |
| 408300                          | E         | 6                            |  |  |                                  |  |  |
| 411100                          | E         | 6                            |  |  |                                  |  |  |
| 411200                          | E         | 6                            |  |  |                                  |  |  |
| 411300                          | E         | 6                            |  |  |                                  |  |  |
| 411400                          | E         | 6                            |  |  |                                  |  |  |
| 411500                          | E         | 6                            |  |  |                                  |  |  |
| 411600                          | E         | 6                            |  |  |                                  |  |  |
| 411601                          | E         | 6                            |  |  |                                  |  |  |
| 411700                          | E         | 6                            |  |  |                                  |  |  |
| 411800                          | E         | 6                            |  |  |                                  |  |  |
| 411900                          | E         | 6                            |  |  |                                  |  |  |
| 411910                          | E         | 6                            |  |  |                                  |  |  |
| 411912                          | E         | 6                            |  |  |                                  |  |  |
| 411920                          | E         | 6                            |  |  |                                  |  |  |
| 411990                          | E         | 6                            |  |  |                                  |  |  |
| 411991                          | E         | 6                            |  |  |                                  |  |  |
| 411992                          | E         | 6                            |  |  |                                  |  |  |
| 411993                          | E         | 6                            |  |  |                                  |  |  |
| 411994                          | E         | 6                            |  |  |                                  |  |  |
| 412000                          | E         | 6                            |  |  |                                  |  |  |
| 412050                          | E         | 6                            |  |  |                                  |  |  |
| 412100                          | E         | 6                            |  |  |                                  |  |  |
| 412200                          | E         | 6                            |  |  |                                  |  |  |
| 412250                          | E         | 6                            |  |  |                                  |  |  |
| 412300                          | E         | 6                            |  |  |                                  |  |  |
| 412400                          | E         | 6                            |  |  |                                  |  |  |
| 412500                          | E         | 6                            |  |  |                                  |  |  |
| 412600                          | E         | 6                            |  |  |                                  |  |  |
| 412700                          | E         | 6                            |  |  |                                  |  |  |
| 412800                          | E         | 6                            |  |  |                                  |  |  |
| 412900                          | E         | 6                            |  |  |                                  |  |  |
| 413000                          | E         | 6                            |  |  |                                  |  |  |
| 413100                          | E         | 6                            |  |  |                                  |  |  |
| 413120                          | E         | 6                            |  |  |                                  |  |  |
| 413200                          | E         | 6                            |  |  |                                  |  |  |
| 413300                          | E         | 6                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

Edit Rule Number: 164

Rule Name: Disaster Emergency Fund Code "6" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 6                            |  |  |                                  |  |  |
| 413415                          | E         | 6                            |  |  |                                  |  |  |
| 413500                          | E         | 6                            |  |  |                                  |  |  |
| 413600                          | E         | 6                            |  |  |                                  |  |  |
| 413700                          | E         | 6                            |  |  |                                  |  |  |
| 413800                          | E         | 6                            |  |  |                                  |  |  |
| 413810                          | E         | 6                            |  |  |                                  |  |  |
| 413900                          | E         | 6                            |  |  |                                  |  |  |
| 414000                          | E         | 6                            |  |  |                                  |  |  |
| 414100                          | E         | 6                            |  |  |                                  |  |  |
| 414120                          | E         | 6                            |  |  |                                  |  |  |
| 414200                          | E         | 6                            |  |  |                                  |  |  |
| 414201                          | E         | 6                            |  |  |                                  |  |  |
| 414202                          | E         | 6                            |  |  |                                  |  |  |
| 414203                          | E         | 6                            |  |  |                                  |  |  |
| 414300                          | E         | 6                            |  |  |                                  |  |  |
| 414400                          | E         | 6                            |  |  |                                  |  |  |
| 414500                          | E         | 6                            |  |  |                                  |  |  |
| 414600                          | E         | 6                            |  |  |                                  |  |  |
| 414700                          | E         | 6                            |  |  |                                  |  |  |
| 414800                          | E         | 6                            |  |  |                                  |  |  |
| 414900                          | E         | 6                            |  |  |                                  |  |  |
| 414910                          | E         | 6                            |  |  |                                  |  |  |
| 415000                          | E         | 6                            |  |  |                                  |  |  |
| 415100                          | E         | 6                            |  |  |                                  |  |  |
| 415200                          | E         | 6                            |  |  |                                  |  |  |
| 415300                          | E         | 6                            |  |  |                                  |  |  |
| 415400                          | E         | 6                            |  |  |                                  |  |  |
| 415500                          | E         | 6                            |  |  |                                  |  |  |
| 415700                          | E         | 6                            |  |  |                                  |  |  |
| 415730                          | E         | 6                            |  |  |                                  |  |  |
| 415800                          | E         | 6                            |  |  |                                  |  |  |
| 415900                          | E         | 6                            |  |  |                                  |  |  |
| 415901                          | E         | 6                            |  |  |                                  |  |  |
| 416000                          | E         | 6                            |  |  |                                  |  |  |
| 416500                          | E         | 6                            |  |  |                                  |  |  |
| 416512                          | E         | 6                            |  |  |                                  |  |  |
| 416600                          | E         | 6                            |  |  |                                  |  |  |
| 416612                          | E         | 6                            |  |  |                                  |  |  |
| 416700                          | E         | 6                            |  |  |                                  |  |  |
| 416712                          | E         | 6                            |  |  |                                  |  |  |
| 416800                          | E         | 6                            |  |  |                                  |  |  |
| 417000                          | E         | 6                            |  |  |                                  |  |  |
| 417100                          | E         | 6                            |  |  |                                  |  |  |
| 417112                          | E         | 6                            |  |  |                                  |  |  |
| 417200                          | E         | 6                            |  |  |                                  |  |  |
| 417212                          | E         | 6                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 164

**Rule Name:** Disaster Emergency Fund Code "6" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 6                            |  |  |                                  |  |  |
| 417312                          | E         | 6                            |  |  |                                  |  |  |
| 417400                          | E         | 6                            |  |  |                                  |  |  |
| 417500                          | E         | 6                            |  |  |                                  |  |  |
| 417590                          | E         | 6                            |  |  |                                  |  |  |
| 417600                          | E         | 6                            |  |  |                                  |  |  |
| 417690                          | E         | 6                            |  |  |                                  |  |  |
| 418000                          | E         | 6                            |  |  |                                  |  |  |
| 418300                          | E         | 6                            |  |  |                                  |  |  |
| 419000                          | E         | 6                            |  |  |                                  |  |  |
| 419100                          | E         | 6                            |  |  |                                  |  |  |
| 419200                          | E         | 6                            |  |  |                                  |  |  |
| 419300                          | E         | 6                            |  |  |                                  |  |  |
| 419500                          | E         | 6                            |  |  |                                  |  |  |
| 419600                          | E         | 6                            |  |  |                                  |  |  |
| 419700                          | E         | 6                            |  |  |                                  |  |  |
| 419900                          | E         | 6                            |  |  |                                  |  |  |
| 420100                          | E         | 6                            |  |  |                                  |  |  |
| 420190                          | E         | 6                            |  |  |                                  |  |  |
| 421000                          | E         | 6                            |  |  |                                  |  |  |
| 421100                          | E         | 6                            |  |  |                                  |  |  |
| 421200                          | E         | 6                            |  |  |                                  |  |  |
| 421500                          | E         | 6                            |  |  |                                  |  |  |
| 421512                          | E         | 6                            |  |  |                                  |  |  |
| 422100                          | E         | 6                            |  |  |                                  |  |  |
| 422200                          | E         | 6                            |  |  |                                  |  |  |
| 422300                          | E         | 6                            |  |  |                                  |  |  |
| 422500                          | E         | 6                            |  |  |                                  |  |  |
| 422512                          | E         | 6                            |  |  |                                  |  |  |
| 423000                          | E         | 6                            |  |  |                                  |  |  |
| 423100                          | E         | 6                            |  |  |                                  |  |  |
| 423110                          | E         | 6                            |  |  |                                  |  |  |
| 423200                          | E         | 6                            |  |  |                                  |  |  |
| 423300                          | E         | 6                            |  |  |                                  |  |  |
| 423400                          | E         | 6                            |  |  |                                  |  |  |
| 423500                          | E         | 6                            |  |  |                                  |  |  |
| 424000                          | E         | 6                            |  |  |                                  |  |  |
| 425100                          | E         | 6                            |  |  |                                  |  |  |
| 425200                          | E         | 6                            |  |  |                                  |  |  |
| 425300                          | E         | 6                            |  |  |                                  |  |  |
| 425400                          | E         | 6                            |  |  |                                  |  |  |
| 425500                          | E         | 6                            |  |  |                                  |  |  |
| 425512                          | E         | 6                            |  |  |                                  |  |  |
| 426000                          | E         | 6                            |  |  |                                  |  |  |
| 426100                          | E         | 6                            |  |  |                                  |  |  |
| 426200                          | E         | 6                            |  |  |                                  |  |  |
| 426300                          | E         | 6                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 164

**Rule Name:** Disaster Emergency Fund Code "6" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 6                            |  |  |                                  |  |  |
| 426500                          | E         | 6                            |  |  |                                  |  |  |
| 426600                          | E         | 6                            |  |  |                                  |  |  |
| 426700                          | E         | 6                            |  |  |                                  |  |  |
| 426800                          | E         | 6                            |  |  |                                  |  |  |
| 426900                          | E         | 6                            |  |  |                                  |  |  |
| 427000                          | E         | 6                            |  |  |                                  |  |  |
| 427100                          | E         | 6                            |  |  |                                  |  |  |
| 427300                          | E         | 6                            |  |  |                                  |  |  |
| 427500                          | E         | 6                            |  |  |                                  |  |  |
| 427600                          | E         | 6                            |  |  |                                  |  |  |
| 427700                          | E         | 6                            |  |  |                                  |  |  |
| 428300                          | E         | 6                            |  |  |                                  |  |  |
| 428500                          | E         | 6                            |  |  |                                  |  |  |
| 428600                          | E         | 6                            |  |  |                                  |  |  |
| 428700                          | E         | 6                            |  |  |                                  |  |  |
| 429000                          | E         | 6                            |  |  |                                  |  |  |
| 429500                          | E         | 6                            |  |  |                                  |  |  |
| 429590                          | E         | 6                            |  |  |                                  |  |  |
| 431000                          | E         | 6                            |  |  |                                  |  |  |
| 432000                          | E         | 6                            |  |  |                                  |  |  |
| 432100                          | E         | 6                            |  |  |                                  |  |  |
| 433000                          | E         | 6                            |  |  |                                  |  |  |
| 435000                          | E         | 6                            |  |  |                                  |  |  |
| 435100                          | E         | 6                            |  |  |                                  |  |  |
| 435190                          | E         | 6                            |  |  |                                  |  |  |
| 435400                          | E         | 6                            |  |  |                                  |  |  |
| 435500                          | E         | 6                            |  |  |                                  |  |  |
| 435600                          | E         | 6                            |  |  |                                  |  |  |
| 435700                          | E         | 6                            |  |  |                                  |  |  |
| 436000                          | E         | 6                            |  |  |                                  |  |  |
| 436001                          | E         | 6                            |  |  |                                  |  |  |
| 437000                          | E         | 6                            |  |  |                                  |  |  |
| 438200                          | E         | 6                            |  |  |                                  |  |  |
| 438300                          | E         | 6                            |  |  |                                  |  |  |
| 438400                          | E         | 6                            |  |  |                                  |  |  |
| 438500                          | E         | 6                            |  |  |                                  |  |  |
| 438600                          | E         | 6                            |  |  |                                  |  |  |
| 438700                          | E         | 6                            |  |  |                                  |  |  |
| 438800                          | E         | 6                            |  |  |                                  |  |  |
| 438900                          | E         | 6                            |  |  |                                  |  |  |
| 439000                          | E         | 6                            |  |  |                                  |  |  |
| 439100                          | E         | 6                            |  |  |                                  |  |  |
| 439190                          | E         | 6                            |  |  |                                  |  |  |
| 439200                          | E         | 6                            |  |  |                                  |  |  |
| 439300                          | E         | 6                            |  |  |                                  |  |  |
| 439400                          | E         | 6                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 164

**Rule Name:** Disaster Emergency Fund Code "6" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 6                            |  |  |                                  |  |  |
| 439402                          | E         | 6                            |  |  |                                  |  |  |
| 439412                          | E         | 6                            |  |  |                                  |  |  |
| 439432                          | E         | 6                            |  |  |                                  |  |  |
| 439440                          | E         | 6                            |  |  |                                  |  |  |
| 439500                          | E         | 6                            |  |  |                                  |  |  |
| 439502                          | E         | 6                            |  |  |                                  |  |  |
| 439504                          | E         | 6                            |  |  |                                  |  |  |
| 439600                          | E         | 6                            |  |  |                                  |  |  |
| 439700                          | E         | 6                            |  |  |                                  |  |  |
| 439701                          | E         | 6                            |  |  |                                  |  |  |
| 439702                          | E         | 6                            |  |  |                                  |  |  |
| 439703                          | E         | 6                            |  |  |                                  |  |  |
| 439730                          | E         | 6                            |  |  |                                  |  |  |
| 439800                          | E         | 6                            |  |  |                                  |  |  |
| 439801                          | E         | 6                            |  |  |                                  |  |  |
| 439900                          | E         | 6                            |  |  |                                  |  |  |
| 442000                          | E         | 6                            |  |  |                                  |  |  |
| 443000                          | E         | 6                            |  |  |                                  |  |  |
| 445000                          | E         | 6                            |  |  |                                  |  |  |
| 449000                          | E         | 6                            |  |  |                                  |  |  |
| 451000                          | E         | 6                            |  |  |                                  |  |  |
| 459000                          | E         | 6                            |  |  |                                  |  |  |
| 461000                          | E         | 6                            |  |  |                                  |  |  |
| 462000                          | E         | 6                            |  |  |                                  |  |  |
| 462090                          | E         | 6                            |  |  |                                  |  |  |
| 462091                          | E         | 6                            |  |  |                                  |  |  |
| 463500                          | E         | 6                            |  |  |                                  |  |  |
| 465000                          | E         | 6                            |  |  |                                  |  |  |
| 469000                          | E         | 6                            |  |  |                                  |  |  |
| 470000                          | E         | 6                            |  |  |                                  |  |  |
| 472000                          | E         | 6                            |  |  |                                  |  |  |
| 479010                          | E         | 6                            |  |  |                                  |  |  |
| 480100                          | E         | 6                            |  |  |                                  |  |  |
| 480110                          | E         | 6                            |  |  |                                  |  |  |
| 480200                          | E         | 6                            |  |  |                                  |  |  |
| 483100                          | E         | 6                            |  |  |                                  |  |  |
| 483200                          | E         | 6                            |  |  |                                  |  |  |
| 487100                          | E         | 6                            |  |  |                                  |  |  |
| 487200                          | E         | 6                            |  |  |                                  |  |  |
| 488100                          | E         | 6                            |  |  |                                  |  |  |
| 488200                          | E         | 6                            |  |  |                                  |  |  |
| 490100                          | E         | 6                            |  |  |                                  |  |  |
| 490110                          | E         | 6                            |  |  |                                  |  |  |
| 490200                          | E         | 6                            |  |  |                                  |  |  |
| 490800                          | E         | 6                            |  |  |                                  |  |  |
| 493100                          | E         | 6                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 6                            |  |  |                                  |  |  |
| 497200                          | E         | 6                            |  |  |                                  |  |  |
| 498100                          | E         | 6                            |  |  |                                  |  |  |
| 498200                          | E         | 6                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165

**Rule Name:** Disaster Emergency Fund Code "7" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 7                            |  |  | 0                                |  |  |
| 403500                          | E         | 7                            |  |  |                                  |  |  |
| 404400                          | E         | 7                            |  |  |                                  |  |  |
| 404700                          | E         | 7                            |  |  |                                  |  |  |
| 404800                          | E         | 7                            |  |  |                                  |  |  |
| 405000                          | E         | 7                            |  |  |                                  |  |  |
| 406000                          | E         | 7                            |  |  |                                  |  |  |
| 407000                          | E         | 7                            |  |  |                                  |  |  |
| 408000                          | E         | 7                            |  |  |                                  |  |  |
| 408100                          | E         | 7                            |  |  |                                  |  |  |
| 408200                          | E         | 7                            |  |  |                                  |  |  |
| 408300                          | E         | 7                            |  |  |                                  |  |  |
| 411100                          | E         | 7                            |  |  |                                  |  |  |
| 411200                          | E         | 7                            |  |  |                                  |  |  |
| 411300                          | E         | 7                            |  |  |                                  |  |  |
| 411400                          | E         | 7                            |  |  |                                  |  |  |
| 411500                          | E         | 7                            |  |  |                                  |  |  |
| 411600                          | E         | 7                            |  |  |                                  |  |  |
| 411601                          | E         | 7                            |  |  |                                  |  |  |
| 411700                          | E         | 7                            |  |  |                                  |  |  |
| 411800                          | E         | 7                            |  |  |                                  |  |  |
| 411900                          | E         | 7                            |  |  |                                  |  |  |
| 411910                          | E         | 7                            |  |  |                                  |  |  |
| 411912                          | E         | 7                            |  |  |                                  |  |  |
| 411920                          | E         | 7                            |  |  |                                  |  |  |
| 411990                          | E         | 7                            |  |  |                                  |  |  |
| 411991                          | E         | 7                            |  |  |                                  |  |  |
| 411992                          | E         | 7                            |  |  |                                  |  |  |
| 411993                          | E         | 7                            |  |  |                                  |  |  |
| 411994                          | E         | 7                            |  |  |                                  |  |  |
| 412000                          | E         | 7                            |  |  |                                  |  |  |
| 412050                          | E         | 7                            |  |  |                                  |  |  |
| 412100                          | E         | 7                            |  |  |                                  |  |  |
| 412200                          | E         | 7                            |  |  |                                  |  |  |
| 412250                          | E         | 7                            |  |  |                                  |  |  |
| 412300                          | E         | 7                            |  |  |                                  |  |  |
| 412400                          | E         | 7                            |  |  |                                  |  |  |
| 412500                          | E         | 7                            |  |  |                                  |  |  |
| 412600                          | E         | 7                            |  |  |                                  |  |  |
| 412700                          | E         | 7                            |  |  |                                  |  |  |
| 412800                          | E         | 7                            |  |  |                                  |  |  |
| 412900                          | E         | 7                            |  |  |                                  |  |  |
| 413000                          | E         | 7                            |  |  |                                  |  |  |
| 413100                          | E         | 7                            |  |  |                                  |  |  |
| 413120                          | E         | 7                            |  |  |                                  |  |  |
| 413200                          | E         | 7                            |  |  |                                  |  |  |
| 413300                          | E         | 7                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165

**Rule Name:** Disaster Emergency Fund Code "7" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 7                            |  |  |                                  |  |  |
| 413415                          | E         | 7                            |  |  |                                  |  |  |
| 413500                          | E         | 7                            |  |  |                                  |  |  |
| 413600                          | E         | 7                            |  |  |                                  |  |  |
| 413700                          | E         | 7                            |  |  |                                  |  |  |
| 413800                          | E         | 7                            |  |  |                                  |  |  |
| 413810                          | E         | 7                            |  |  |                                  |  |  |
| 413900                          | E         | 7                            |  |  |                                  |  |  |
| 414000                          | E         | 7                            |  |  |                                  |  |  |
| 414100                          | E         | 7                            |  |  |                                  |  |  |
| 414120                          | E         | 7                            |  |  |                                  |  |  |
| 414200                          | E         | 7                            |  |  |                                  |  |  |
| 414201                          | E         | 7                            |  |  |                                  |  |  |
| 414202                          | E         | 7                            |  |  |                                  |  |  |
| 414203                          | E         | 7                            |  |  |                                  |  |  |
| 414300                          | E         | 7                            |  |  |                                  |  |  |
| 414400                          | E         | 7                            |  |  |                                  |  |  |
| 414500                          | E         | 7                            |  |  |                                  |  |  |
| 414600                          | E         | 7                            |  |  |                                  |  |  |
| 414700                          | E         | 7                            |  |  |                                  |  |  |
| 414800                          | E         | 7                            |  |  |                                  |  |  |
| 414900                          | E         | 7                            |  |  |                                  |  |  |
| 414910                          | E         | 7                            |  |  |                                  |  |  |
| 415000                          | E         | 7                            |  |  |                                  |  |  |
| 415100                          | E         | 7                            |  |  |                                  |  |  |
| 415200                          | E         | 7                            |  |  |                                  |  |  |
| 415300                          | E         | 7                            |  |  |                                  |  |  |
| 415400                          | E         | 7                            |  |  |                                  |  |  |
| 415500                          | E         | 7                            |  |  |                                  |  |  |
| 415700                          | E         | 7                            |  |  |                                  |  |  |
| 415730                          | E         | 7                            |  |  |                                  |  |  |
| 415800                          | E         | 7                            |  |  |                                  |  |  |
| 415900                          | E         | 7                            |  |  |                                  |  |  |
| 415901                          | E         | 7                            |  |  |                                  |  |  |
| 416000                          | E         | 7                            |  |  |                                  |  |  |
| 416500                          | E         | 7                            |  |  |                                  |  |  |
| 416512                          | E         | 7                            |  |  |                                  |  |  |
| 416600                          | E         | 7                            |  |  |                                  |  |  |
| 416612                          | E         | 7                            |  |  |                                  |  |  |
| 416700                          | E         | 7                            |  |  |                                  |  |  |
| 416712                          | E         | 7                            |  |  |                                  |  |  |
| 416800                          | E         | 7                            |  |  |                                  |  |  |
| 417000                          | E         | 7                            |  |  |                                  |  |  |
| 417100                          | E         | 7                            |  |  |                                  |  |  |
| 417112                          | E         | 7                            |  |  |                                  |  |  |
| 417200                          | E         | 7                            |  |  |                                  |  |  |
| 417212                          | E         | 7                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165

**Rule Name:** Disaster Emergency Fund Code "7" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 7                            |  |  |                                  |  |  |
| 417312                          | E         | 7                            |  |  |                                  |  |  |
| 417400                          | E         | 7                            |  |  |                                  |  |  |
| 417500                          | E         | 7                            |  |  |                                  |  |  |
| 417590                          | E         | 7                            |  |  |                                  |  |  |
| 417600                          | E         | 7                            |  |  |                                  |  |  |
| 417690                          | E         | 7                            |  |  |                                  |  |  |
| 418000                          | E         | 7                            |  |  |                                  |  |  |
| 418300                          | E         | 7                            |  |  |                                  |  |  |
| 419000                          | E         | 7                            |  |  |                                  |  |  |
| 419100                          | E         | 7                            |  |  |                                  |  |  |
| 419200                          | E         | 7                            |  |  |                                  |  |  |
| 419300                          | E         | 7                            |  |  |                                  |  |  |
| 419500                          | E         | 7                            |  |  |                                  |  |  |
| 419600                          | E         | 7                            |  |  |                                  |  |  |
| 419700                          | E         | 7                            |  |  |                                  |  |  |
| 419900                          | E         | 7                            |  |  |                                  |  |  |
| 420100                          | E         | 7                            |  |  |                                  |  |  |
| 420190                          | E         | 7                            |  |  |                                  |  |  |
| 421000                          | E         | 7                            |  |  |                                  |  |  |
| 421100                          | E         | 7                            |  |  |                                  |  |  |
| 421200                          | E         | 7                            |  |  |                                  |  |  |
| 421500                          | E         | 7                            |  |  |                                  |  |  |
| 421512                          | E         | 7                            |  |  |                                  |  |  |
| 422100                          | E         | 7                            |  |  |                                  |  |  |
| 422200                          | E         | 7                            |  |  |                                  |  |  |
| 422300                          | E         | 7                            |  |  |                                  |  |  |
| 422500                          | E         | 7                            |  |  |                                  |  |  |
| 422512                          | E         | 7                            |  |  |                                  |  |  |
| 423000                          | E         | 7                            |  |  |                                  |  |  |
| 423100                          | E         | 7                            |  |  |                                  |  |  |
| 423110                          | E         | 7                            |  |  |                                  |  |  |
| 423200                          | E         | 7                            |  |  |                                  |  |  |
| 423300                          | E         | 7                            |  |  |                                  |  |  |
| 423400                          | E         | 7                            |  |  |                                  |  |  |
| 423500                          | E         | 7                            |  |  |                                  |  |  |
| 424000                          | E         | 7                            |  |  |                                  |  |  |
| 425100                          | E         | 7                            |  |  |                                  |  |  |
| 425200                          | E         | 7                            |  |  |                                  |  |  |
| 425300                          | E         | 7                            |  |  |                                  |  |  |
| 425400                          | E         | 7                            |  |  |                                  |  |  |
| 425500                          | E         | 7                            |  |  |                                  |  |  |
| 425512                          | E         | 7                            |  |  |                                  |  |  |
| 426000                          | E         | 7                            |  |  |                                  |  |  |
| 426100                          | E         | 7                            |  |  |                                  |  |  |
| 426200                          | E         | 7                            |  |  |                                  |  |  |
| 426300                          | E         | 7                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165

**Rule Name:** Disaster Emergency Fund Code "7" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 7                            |  |  |                                  |  |  |
| 426500                          | E         | 7                            |  |  |                                  |  |  |
| 426600                          | E         | 7                            |  |  |                                  |  |  |
| 426700                          | E         | 7                            |  |  |                                  |  |  |
| 426800                          | E         | 7                            |  |  |                                  |  |  |
| 426900                          | E         | 7                            |  |  |                                  |  |  |
| 427000                          | E         | 7                            |  |  |                                  |  |  |
| 427100                          | E         | 7                            |  |  |                                  |  |  |
| 427300                          | E         | 7                            |  |  |                                  |  |  |
| 427500                          | E         | 7                            |  |  |                                  |  |  |
| 427600                          | E         | 7                            |  |  |                                  |  |  |
| 427700                          | E         | 7                            |  |  |                                  |  |  |
| 428300                          | E         | 7                            |  |  |                                  |  |  |
| 428500                          | E         | 7                            |  |  |                                  |  |  |
| 428600                          | E         | 7                            |  |  |                                  |  |  |
| 428700                          | E         | 7                            |  |  |                                  |  |  |
| 429000                          | E         | 7                            |  |  |                                  |  |  |
| 429500                          | E         | 7                            |  |  |                                  |  |  |
| 429590                          | E         | 7                            |  |  |                                  |  |  |
| 431000                          | E         | 7                            |  |  |                                  |  |  |
| 432000                          | E         | 7                            |  |  |                                  |  |  |
| 432100                          | E         | 7                            |  |  |                                  |  |  |
| 433000                          | E         | 7                            |  |  |                                  |  |  |
| 435000                          | E         | 7                            |  |  |                                  |  |  |
| 435100                          | E         | 7                            |  |  |                                  |  |  |
| 435190                          | E         | 7                            |  |  |                                  |  |  |
| 435400                          | E         | 7                            |  |  |                                  |  |  |
| 435500                          | E         | 7                            |  |  |                                  |  |  |
| 435600                          | E         | 7                            |  |  |                                  |  |  |
| 435700                          | E         | 7                            |  |  |                                  |  |  |
| 436000                          | E         | 7                            |  |  |                                  |  |  |
| 436001                          | E         | 7                            |  |  |                                  |  |  |
| 437000                          | E         | 7                            |  |  |                                  |  |  |
| 438200                          | E         | 7                            |  |  |                                  |  |  |
| 438300                          | E         | 7                            |  |  |                                  |  |  |
| 438400                          | E         | 7                            |  |  |                                  |  |  |
| 438500                          | E         | 7                            |  |  |                                  |  |  |
| 438600                          | E         | 7                            |  |  |                                  |  |  |
| 438700                          | E         | 7                            |  |  |                                  |  |  |
| 438800                          | E         | 7                            |  |  |                                  |  |  |
| 438900                          | E         | 7                            |  |  |                                  |  |  |
| 439000                          | E         | 7                            |  |  |                                  |  |  |
| 439100                          | E         | 7                            |  |  |                                  |  |  |
| 439190                          | E         | 7                            |  |  |                                  |  |  |
| 439200                          | E         | 7                            |  |  |                                  |  |  |
| 439300                          | E         | 7                            |  |  |                                  |  |  |
| 439400                          | E         | 7                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165

**Rule Name:** Disaster Emergency Fund Code "7" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 7                            |  |  |                                  |  |  |
| 439402                          | E         | 7                            |  |  |                                  |  |  |
| 439412                          | E         | 7                            |  |  |                                  |  |  |
| 439432                          | E         | 7                            |  |  |                                  |  |  |
| 439440                          | E         | 7                            |  |  |                                  |  |  |
| 439500                          | E         | 7                            |  |  |                                  |  |  |
| 439502                          | E         | 7                            |  |  |                                  |  |  |
| 439504                          | E         | 7                            |  |  |                                  |  |  |
| 439600                          | E         | 7                            |  |  |                                  |  |  |
| 439700                          | E         | 7                            |  |  |                                  |  |  |
| 439701                          | E         | 7                            |  |  |                                  |  |  |
| 439702                          | E         | 7                            |  |  |                                  |  |  |
| 439703                          | E         | 7                            |  |  |                                  |  |  |
| 439730                          | E         | 7                            |  |  |                                  |  |  |
| 439800                          | E         | 7                            |  |  |                                  |  |  |
| 439801                          | E         | 7                            |  |  |                                  |  |  |
| 439900                          | E         | 7                            |  |  |                                  |  |  |
| 442000                          | E         | 7                            |  |  |                                  |  |  |
| 443000                          | E         | 7                            |  |  |                                  |  |  |
| 445000                          | E         | 7                            |  |  |                                  |  |  |
| 449000                          | E         | 7                            |  |  |                                  |  |  |
| 451000                          | E         | 7                            |  |  |                                  |  |  |
| 459000                          | E         | 7                            |  |  |                                  |  |  |
| 461000                          | E         | 7                            |  |  |                                  |  |  |
| 462000                          | E         | 7                            |  |  |                                  |  |  |
| 462090                          | E         | 7                            |  |  |                                  |  |  |
| 462091                          | E         | 7                            |  |  |                                  |  |  |
| 463500                          | E         | 7                            |  |  |                                  |  |  |
| 465000                          | E         | 7                            |  |  |                                  |  |  |
| 469000                          | E         | 7                            |  |  |                                  |  |  |
| 470000                          | E         | 7                            |  |  |                                  |  |  |
| 472000                          | E         | 7                            |  |  |                                  |  |  |
| 479010                          | E         | 7                            |  |  |                                  |  |  |
| 480100                          | E         | 7                            |  |  |                                  |  |  |
| 480110                          | E         | 7                            |  |  |                                  |  |  |
| 480200                          | E         | 7                            |  |  |                                  |  |  |
| 483100                          | E         | 7                            |  |  |                                  |  |  |
| 483200                          | E         | 7                            |  |  |                                  |  |  |
| 487100                          | E         | 7                            |  |  |                                  |  |  |
| 487200                          | E         | 7                            |  |  |                                  |  |  |
| 488100                          | E         | 7                            |  |  |                                  |  |  |
| 488200                          | E         | 7                            |  |  |                                  |  |  |
| 490100                          | E         | 7                            |  |  |                                  |  |  |
| 490110                          | E         | 7                            |  |  |                                  |  |  |
| 490200                          | E         | 7                            |  |  |                                  |  |  |
| 490800                          | E         | 7                            |  |  |                                  |  |  |
| 493100                          | E         | 7                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 165  
**Rule Name:** Disaster Emergency Fund Code "7" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 7                            |  |  |                                  |  |  |
| 497200                          | E         | 7                            |  |  |                                  |  |  |
| 498100                          | E         | 7                            |  |  |                                  |  |  |
| 498200                          | E         | 7                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 166  
**Rule Name:** Normal Balance Post Closing Check for Undelivered Orders-Obligations, Prepaid/Advanced (Expired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 480200                          | E         | E          |  |  | 0                                |  |  |
| 483200                          | E         | E          |  |  |                                  |  |  |
| 487200                          | E         | E          |  |  |                                  |  |  |
| 488200                          | E         | E          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 167  
Rule Name: USSGL 487100 Balance Check  
Description: USSGL account 487100 ending must have a debit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 487100                          | E         |  |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 168  
Rule Name: USSGL 497100 Balance Check  
Description: USSGL account 497100 ending must have a debit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 497100                          | E         |  |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 169  
Rule Name: USSGL 487200 Balance Check  
Description: USSGL account 487200 ending must have a debit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 487200                          | E         |  |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 170  
Rule Name: USSGL 497200 Balance Check  
Description: USSGL account 497200 ending must have a debit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 497200                          | E         |  |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 171  
 Rule Name: USSGL 488200 Balance Check  
 Description: USSGL account 488200 ending must have a credit balance at a TAS level  
 Type: SZ: USSGL / Zero  
 Operand: Less Than Or Equal (<=)  
 Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 488200                          | E         |  |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 172  
Rule Name: USSGL 498200 Balance Check  
Description: USSGL account 498200 ending must have a credit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Less Than Or Equal (<=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 498200                          | E         |  |  |  | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 173  
**Rule Name:** SF133 Line 1103 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1103 - Appropriation (previously unavailable) (special or trust) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 174  
**Rule Name:** SF133 Line 1203 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1203 - Appropriation (previously unavailable) (special or trust) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 175  
**Rule Name:** SF133 Line 1135 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1135 - Appropriations precluded from obligation (special or trust) (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 176  
**Rule Name:** SF133 Line 1235 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1235 - Appropriations precluded from obligation (special or trust) (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 177  
**Rule Name:** SF133 Line 1824 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 178  
**Rule Name:** SF133 Line 1826 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1826 - Spending authority from offsetting collections applied to liquidate contract authority (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 179  
**Rule Name:** SF133 Line 3000 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number                                       | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 3000 - Unpaid obligations, brought forward, Oct 1 | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 180  
**Rule Name:** SF133 Line 3050 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number                            | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 3050 - Unpaid obligations, end of year | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 181  
**Rule Name:** SF133 Line 3060 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination |  |  |
|--|---|---------|----------------------------------|--|--|
| Statement  | Line Number   | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 182  
**Rule Name:** SF133 Line 3090 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 3090 - Uncollected pymts, Fed sources, end of year (-) | +       | 0                                |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183

**Rule Name:** Disaster Emergency Fund Code "8" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | 8                            |  |  | 0                                |  |  |
| 403500                          | E         | 8                            |  |  |                                  |  |  |
| 404400                          | E         | 8                            |  |  |                                  |  |  |
| 404700                          | E         | 8                            |  |  |                                  |  |  |
| 404800                          | E         | 8                            |  |  |                                  |  |  |
| 405000                          | E         | 8                            |  |  |                                  |  |  |
| 406000                          | E         | 8                            |  |  |                                  |  |  |
| 407000                          | E         | 8                            |  |  |                                  |  |  |
| 408000                          | E         | 8                            |  |  |                                  |  |  |
| 408100                          | E         | 8                            |  |  |                                  |  |  |
| 408200                          | E         | 8                            |  |  |                                  |  |  |
| 408300                          | E         | 8                            |  |  |                                  |  |  |
| 411100                          | E         | 8                            |  |  |                                  |  |  |
| 411200                          | E         | 8                            |  |  |                                  |  |  |
| 411300                          | E         | 8                            |  |  |                                  |  |  |
| 411400                          | E         | 8                            |  |  |                                  |  |  |
| 411500                          | E         | 8                            |  |  |                                  |  |  |
| 411600                          | E         | 8                            |  |  |                                  |  |  |
| 411601                          | E         | 8                            |  |  |                                  |  |  |
| 411700                          | E         | 8                            |  |  |                                  |  |  |
| 411800                          | E         | 8                            |  |  |                                  |  |  |
| 411900                          | E         | 8                            |  |  |                                  |  |  |
| 411910                          | E         | 8                            |  |  |                                  |  |  |
| 411912                          | E         | 8                            |  |  |                                  |  |  |
| 411920                          | E         | 8                            |  |  |                                  |  |  |
| 411990                          | E         | 8                            |  |  |                                  |  |  |
| 411991                          | E         | 8                            |  |  |                                  |  |  |
| 411992                          | E         | 8                            |  |  |                                  |  |  |
| 411993                          | E         | 8                            |  |  |                                  |  |  |
| 411994                          | E         | 8                            |  |  |                                  |  |  |
| 412000                          | E         | 8                            |  |  |                                  |  |  |
| 412050                          | E         | 8                            |  |  |                                  |  |  |
| 412100                          | E         | 8                            |  |  |                                  |  |  |
| 412200                          | E         | 8                            |  |  |                                  |  |  |
| 412250                          | E         | 8                            |  |  |                                  |  |  |
| 412300                          | E         | 8                            |  |  |                                  |  |  |
| 412400                          | E         | 8                            |  |  |                                  |  |  |
| 412500                          | E         | 8                            |  |  |                                  |  |  |
| 412600                          | E         | 8                            |  |  |                                  |  |  |
| 412700                          | E         | 8                            |  |  |                                  |  |  |
| 412800                          | E         | 8                            |  |  |                                  |  |  |
| 412900                          | E         | 8                            |  |  |                                  |  |  |
| 413000                          | E         | 8                            |  |  |                                  |  |  |
| 413100                          | E         | 8                            |  |  |                                  |  |  |
| 413120                          | E         | 8                            |  |  |                                  |  |  |
| 413200                          | E         | 8                            |  |  |                                  |  |  |
| 413300                          | E         | 8                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183

**Rule Name:** Disaster Emergency Fund Code "8" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | 8                            |  |  |                                  |  |  |
| 413415                          | E         | 8                            |  |  |                                  |  |  |
| 413500                          | E         | 8                            |  |  |                                  |  |  |
| 413600                          | E         | 8                            |  |  |                                  |  |  |
| 413700                          | E         | 8                            |  |  |                                  |  |  |
| 413800                          | E         | 8                            |  |  |                                  |  |  |
| 413810                          | E         | 8                            |  |  |                                  |  |  |
| 413900                          | E         | 8                            |  |  |                                  |  |  |
| 414000                          | E         | 8                            |  |  |                                  |  |  |
| 414100                          | E         | 8                            |  |  |                                  |  |  |
| 414120                          | E         | 8                            |  |  |                                  |  |  |
| 414200                          | E         | 8                            |  |  |                                  |  |  |
| 414201                          | E         | 8                            |  |  |                                  |  |  |
| 414202                          | E         | 8                            |  |  |                                  |  |  |
| 414203                          | E         | 8                            |  |  |                                  |  |  |
| 414300                          | E         | 8                            |  |  |                                  |  |  |
| 414400                          | E         | 8                            |  |  |                                  |  |  |
| 414500                          | E         | 8                            |  |  |                                  |  |  |
| 414600                          | E         | 8                            |  |  |                                  |  |  |
| 414700                          | E         | 8                            |  |  |                                  |  |  |
| 414800                          | E         | 8                            |  |  |                                  |  |  |
| 414900                          | E         | 8                            |  |  |                                  |  |  |
| 414910                          | E         | 8                            |  |  |                                  |  |  |
| 415000                          | E         | 8                            |  |  |                                  |  |  |
| 415100                          | E         | 8                            |  |  |                                  |  |  |
| 415200                          | E         | 8                            |  |  |                                  |  |  |
| 415300                          | E         | 8                            |  |  |                                  |  |  |
| 415400                          | E         | 8                            |  |  |                                  |  |  |
| 415500                          | E         | 8                            |  |  |                                  |  |  |
| 415700                          | E         | 8                            |  |  |                                  |  |  |
| 415730                          | E         | 8                            |  |  |                                  |  |  |
| 415800                          | E         | 8                            |  |  |                                  |  |  |
| 415900                          | E         | 8                            |  |  |                                  |  |  |
| 415901                          | E         | 8                            |  |  |                                  |  |  |
| 416000                          | E         | 8                            |  |  |                                  |  |  |
| 416500                          | E         | 8                            |  |  |                                  |  |  |
| 416512                          | E         | 8                            |  |  |                                  |  |  |
| 416600                          | E         | 8                            |  |  |                                  |  |  |
| 416612                          | E         | 8                            |  |  |                                  |  |  |
| 416700                          | E         | 8                            |  |  |                                  |  |  |
| 416712                          | E         | 8                            |  |  |                                  |  |  |
| 416800                          | E         | 8                            |  |  |                                  |  |  |
| 417000                          | E         | 8                            |  |  |                                  |  |  |
| 417100                          | E         | 8                            |  |  |                                  |  |  |
| 417112                          | E         | 8                            |  |  |                                  |  |  |
| 417200                          | E         | 8                            |  |  |                                  |  |  |
| 417212                          | E         | 8                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183

**Rule Name:** Disaster Emergency Fund Code "8" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | 8                            |  |  |                                  |  |  |
| 417312                          | E         | 8                            |  |  |                                  |  |  |
| 417400                          | E         | 8                            |  |  |                                  |  |  |
| 417500                          | E         | 8                            |  |  |                                  |  |  |
| 417590                          | E         | 8                            |  |  |                                  |  |  |
| 417600                          | E         | 8                            |  |  |                                  |  |  |
| 417690                          | E         | 8                            |  |  |                                  |  |  |
| 418000                          | E         | 8                            |  |  |                                  |  |  |
| 418300                          | E         | 8                            |  |  |                                  |  |  |
| 419000                          | E         | 8                            |  |  |                                  |  |  |
| 419100                          | E         | 8                            |  |  |                                  |  |  |
| 419200                          | E         | 8                            |  |  |                                  |  |  |
| 419300                          | E         | 8                            |  |  |                                  |  |  |
| 419500                          | E         | 8                            |  |  |                                  |  |  |
| 419600                          | E         | 8                            |  |  |                                  |  |  |
| 419700                          | E         | 8                            |  |  |                                  |  |  |
| 419900                          | E         | 8                            |  |  |                                  |  |  |
| 420100                          | E         | 8                            |  |  |                                  |  |  |
| 420190                          | E         | 8                            |  |  |                                  |  |  |
| 421000                          | E         | 8                            |  |  |                                  |  |  |
| 421100                          | E         | 8                            |  |  |                                  |  |  |
| 421200                          | E         | 8                            |  |  |                                  |  |  |
| 421500                          | E         | 8                            |  |  |                                  |  |  |
| 421512                          | E         | 8                            |  |  |                                  |  |  |
| 422100                          | E         | 8                            |  |  |                                  |  |  |
| 422200                          | E         | 8                            |  |  |                                  |  |  |
| 422300                          | E         | 8                            |  |  |                                  |  |  |
| 422500                          | E         | 8                            |  |  |                                  |  |  |
| 422512                          | E         | 8                            |  |  |                                  |  |  |
| 423000                          | E         | 8                            |  |  |                                  |  |  |
| 423100                          | E         | 8                            |  |  |                                  |  |  |
| 423110                          | E         | 8                            |  |  |                                  |  |  |
| 423200                          | E         | 8                            |  |  |                                  |  |  |
| 423300                          | E         | 8                            |  |  |                                  |  |  |
| 423400                          | E         | 8                            |  |  |                                  |  |  |
| 423500                          | E         | 8                            |  |  |                                  |  |  |
| 424000                          | E         | 8                            |  |  |                                  |  |  |
| 425100                          | E         | 8                            |  |  |                                  |  |  |
| 425200                          | E         | 8                            |  |  |                                  |  |  |
| 425300                          | E         | 8                            |  |  |                                  |  |  |
| 425400                          | E         | 8                            |  |  |                                  |  |  |
| 425500                          | E         | 8                            |  |  |                                  |  |  |
| 425512                          | E         | 8                            |  |  |                                  |  |  |
| 426000                          | E         | 8                            |  |  |                                  |  |  |
| 426100                          | E         | 8                            |  |  |                                  |  |  |
| 426200                          | E         | 8                            |  |  |                                  |  |  |
| 426300                          | E         | 8                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183

**Rule Name:** Disaster Emergency Fund Code "8" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | 8                            |  |  |                                  |  |  |
| 426500                          | E         | 8                            |  |  |                                  |  |  |
| 426600                          | E         | 8                            |  |  |                                  |  |  |
| 426700                          | E         | 8                            |  |  |                                  |  |  |
| 426800                          | E         | 8                            |  |  |                                  |  |  |
| 426900                          | E         | 8                            |  |  |                                  |  |  |
| 427000                          | E         | 8                            |  |  |                                  |  |  |
| 427100                          | E         | 8                            |  |  |                                  |  |  |
| 427300                          | E         | 8                            |  |  |                                  |  |  |
| 427500                          | E         | 8                            |  |  |                                  |  |  |
| 427600                          | E         | 8                            |  |  |                                  |  |  |
| 427700                          | E         | 8                            |  |  |                                  |  |  |
| 428300                          | E         | 8                            |  |  |                                  |  |  |
| 428500                          | E         | 8                            |  |  |                                  |  |  |
| 428600                          | E         | 8                            |  |  |                                  |  |  |
| 428700                          | E         | 8                            |  |  |                                  |  |  |
| 429000                          | E         | 8                            |  |  |                                  |  |  |
| 429500                          | E         | 8                            |  |  |                                  |  |  |
| 429590                          | E         | 8                            |  |  |                                  |  |  |
| 431000                          | E         | 8                            |  |  |                                  |  |  |
| 432000                          | E         | 8                            |  |  |                                  |  |  |
| 432100                          | E         | 8                            |  |  |                                  |  |  |
| 433000                          | E         | 8                            |  |  |                                  |  |  |
| 435000                          | E         | 8                            |  |  |                                  |  |  |
| 435100                          | E         | 8                            |  |  |                                  |  |  |
| 435190                          | E         | 8                            |  |  |                                  |  |  |
| 435400                          | E         | 8                            |  |  |                                  |  |  |
| 435500                          | E         | 8                            |  |  |                                  |  |  |
| 435600                          | E         | 8                            |  |  |                                  |  |  |
| 435700                          | E         | 8                            |  |  |                                  |  |  |
| 436000                          | E         | 8                            |  |  |                                  |  |  |
| 436001                          | E         | 8                            |  |  |                                  |  |  |
| 437000                          | E         | 8                            |  |  |                                  |  |  |
| 438200                          | E         | 8                            |  |  |                                  |  |  |
| 438300                          | E         | 8                            |  |  |                                  |  |  |
| 438400                          | E         | 8                            |  |  |                                  |  |  |
| 438500                          | E         | 8                            |  |  |                                  |  |  |
| 438600                          | E         | 8                            |  |  |                                  |  |  |
| 438700                          | E         | 8                            |  |  |                                  |  |  |
| 438800                          | E         | 8                            |  |  |                                  |  |  |
| 438900                          | E         | 8                            |  |  |                                  |  |  |
| 439000                          | E         | 8                            |  |  |                                  |  |  |
| 439100                          | E         | 8                            |  |  |                                  |  |  |
| 439190                          | E         | 8                            |  |  |                                  |  |  |
| 439200                          | E         | 8                            |  |  |                                  |  |  |
| 439300                          | E         | 8                            |  |  |                                  |  |  |
| 439400                          | E         | 8                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183

**Rule Name:** Disaster Emergency Fund Code "8" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | 8                            |  |  |                                  |  |  |
| 439402                          | E         | 8                            |  |  |                                  |  |  |
| 439412                          | E         | 8                            |  |  |                                  |  |  |
| 439432                          | E         | 8                            |  |  |                                  |  |  |
| 439440                          | E         | 8                            |  |  |                                  |  |  |
| 439500                          | E         | 8                            |  |  |                                  |  |  |
| 439502                          | E         | 8                            |  |  |                                  |  |  |
| 439504                          | E         | 8                            |  |  |                                  |  |  |
| 439600                          | E         | 8                            |  |  |                                  |  |  |
| 439700                          | E         | 8                            |  |  |                                  |  |  |
| 439701                          | E         | 8                            |  |  |                                  |  |  |
| 439702                          | E         | 8                            |  |  |                                  |  |  |
| 439703                          | E         | 8                            |  |  |                                  |  |  |
| 439730                          | E         | 8                            |  |  |                                  |  |  |
| 439800                          | E         | 8                            |  |  |                                  |  |  |
| 439801                          | E         | 8                            |  |  |                                  |  |  |
| 439900                          | E         | 8                            |  |  |                                  |  |  |
| 442000                          | E         | 8                            |  |  |                                  |  |  |
| 443000                          | E         | 8                            |  |  |                                  |  |  |
| 445000                          | E         | 8                            |  |  |                                  |  |  |
| 449000                          | E         | 8                            |  |  |                                  |  |  |
| 451000                          | E         | 8                            |  |  |                                  |  |  |
| 459000                          | E         | 8                            |  |  |                                  |  |  |
| 461000                          | E         | 8                            |  |  |                                  |  |  |
| 462000                          | E         | 8                            |  |  |                                  |  |  |
| 462090                          | E         | 8                            |  |  |                                  |  |  |
| 462091                          | E         | 8                            |  |  |                                  |  |  |
| 463500                          | E         | 8                            |  |  |                                  |  |  |
| 465000                          | E         | 8                            |  |  |                                  |  |  |
| 469000                          | E         | 8                            |  |  |                                  |  |  |
| 470000                          | E         | 8                            |  |  |                                  |  |  |
| 472000                          | E         | 8                            |  |  |                                  |  |  |
| 479010                          | E         | 8                            |  |  |                                  |  |  |
| 480100                          | E         | 8                            |  |  |                                  |  |  |
| 480110                          | E         | 8                            |  |  |                                  |  |  |
| 480200                          | E         | 8                            |  |  |                                  |  |  |
| 483100                          | E         | 8                            |  |  |                                  |  |  |
| 483200                          | E         | 8                            |  |  |                                  |  |  |
| 487100                          | E         | 8                            |  |  |                                  |  |  |
| 487200                          | E         | 8                            |  |  |                                  |  |  |
| 488100                          | E         | 8                            |  |  |                                  |  |  |
| 488200                          | E         | 8                            |  |  |                                  |  |  |
| 490100                          | E         | 8                            |  |  |                                  |  |  |
| 490110                          | E         | 8                            |  |  |                                  |  |  |
| 490200                          | E         | 8                            |  |  |                                  |  |  |
| 490800                          | E         | 8                            |  |  |                                  |  |  |
| 493100                          | E         | 8                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | 8                            |  |  |                                  |  |  |
| 497200                          | E         | 8                            |  |  |                                  |  |  |
| 498100                          | E         | 8                            |  |  |                                  |  |  |
| 498200                          | E         | 8                            |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 184  
**Rule Name:** GTAS RBS Accounts payable (RC 22) : GINV Buyer Liabilities  
**Description:** RBS Accounts payable (RC 22) line must equal RC 22 - A/P, and Other Liabilities  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | G-Invoicing                      |  |  |
| Balance Sheet                   | 21.2 - Accounts payable (RC 22)                        | +       | BUYER_LIABILITIES                |  |  |
| Balance Sheet                   | 25.6 - Other liabilities - Reimbursable activities (RC | +       |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 185  
**Rule Name:** GTAS RBS Advances and prepayments (RC 23) line : GINV Buyer Prepayments  
**Description:** RBS Advances and prepayments (RC 23) line must equal RC 23 - Advances to Others and Prepayments  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number                             | Operand | G-Invoicing                      |  |  |
| Balance Sheet                   | 5 - Advances and prepayments<br>(RC 23) | +       | BUYER_PREPAYMENTS                |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 186  
**Rule Name:** GTAS RSNC Purchase of assets (RC 24) line : GINV Buyer Assets  
**Description:** RSNC Purchase of assets (RC 24) line must equal Purchase of Assets  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination    |                                     |         | Right Side Attribute Combination |  |  |
|------------------------------------|-------------------------------------|---------|----------------------------------|--|--|
| Statement                          | Line Number                         | Operand | G-Invoicing                      |  |  |
| Reclassified Statement of Net Cost | 6.4 - Purchase of assets (RC 24) /2 | +       | BUYER_ASSETS                     |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 187  
**Rule Name:** GTAS RSNC Purchase of assets offset (RC 24) line : GINV Buyer Offsets  
**Description:** RSNC Purchase of assets offset (RC 24) line must equal RC 24 - Purchase of Assets Offset  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination    |  |         | Right Side Attribute Combination |  |  |
|------------------------------------|--|---------|----------------------------------|--|--|
| Statement                          | Line Number                                  | Operand | G-Invoicing                      |  |  |
| Reclassified Statement of Net Cost | 11.3 - Purchase of assets offset (RC 24) / 2 | +       | BUYER_OFFSETS                    |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 188  
**Rule Name:** GTAS RBS Accounts receivable (RC 22) line : GINV Seller Receivables  
**Description:** RBS Accounts receivable (RC 22) line must equal RC 22 - Accounts Receivable  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | G-Invoicing                      |  |  |
| Balance Sheet                   | 3.4 - Accounts receivable, net (RC 22)               | +       | SELLER_RECEIVABLES               |  |  |
| Balance Sheet                   | 6.3 - Other Assets - Reimbursable Activities (RC 22) | +       |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 189  
**Rule Name:** GTAS RBS Advances from others and deferred revenue (RC 23) : GINV Seller Advances  
**Description:** RBS Advances from others and deferred revenue (RC 23) line must equal RC 23 - Advances from Others and Deferred Credits  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |  |         | Right Side Attribute Combination |  |  |
|---------------------------------|--|---------|----------------------------------|--|--|
| Statement                       | Line Number  | Operand | G-Invoicing                      |  |  |
| Balance Sheet                   | 24 - Advances from others and deferred revenue (RC 23) | +       | SELLER_ADVANCES                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 190  
**Rule Name:** GTAS RSNC Buy/sell revenue (exchange) (RC 24) line : GINV Seller Revenues  
**Description:** RSNC Buy/sell revenue (exchange) (RC 24) line must equal RC 24 - Buy/Sell Revenue  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination    |   |         | Right Side Attribute Combination |  |  |
|------------------------------------|---|---------|----------------------------------|--|--|
| Statement                          | Line Number                                   | Operand | G-Invoicing                      |  |  |
| Reclassified Statement of Net Cost | 11.2 - Buy/sell revenue (exchange) (RC 24) /2 | +       | SELLER_REVENUES                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 191  
**Rule Name:** GTAS RSNC Buy/sell cost (RC 24) line : GINV Buyer and Seller Costs RC 24  
**Description:** RSNC Buy/sell cost (RC 24) line must equal GINV Buyer and Seller Costs RC 24  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination    |                               |         | Right Side Attribute Combination |  |  |
|------------------------------------|-------------------------------|---------|----------------------------------|--|--|
| Statement                          | Line Number                   | Operand | G-Invoicing                      |  |  |
| Reclassified Statement of Net Cost | 6.3 - Buy/sell cost (RC24) /2 | +       | BUYER_COSTS                      |  |  |
|                                    |                               |         | SELLER_COSTS                     |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAA                          |  |  | 0                                |  |  |
| 403500                          | E         | AAA                          |  |  |                                  |  |  |
| 404400                          | E         | AAA                          |  |  |                                  |  |  |
| 404700                          | E         | AAA                          |  |  |                                  |  |  |
| 404800                          | E         | AAA                          |  |  |                                  |  |  |
| 405000                          | E         | AAA                          |  |  |                                  |  |  |
| 406000                          | E         | AAA                          |  |  |                                  |  |  |
| 407000                          | E         | AAA                          |  |  |                                  |  |  |
| 408000                          | E         | AAA                          |  |  |                                  |  |  |
| 408100                          | E         | AAA                          |  |  |                                  |  |  |
| 408200                          | E         | AAA                          |  |  |                                  |  |  |
| 408300                          | E         | AAA                          |  |  |                                  |  |  |
| 411100                          | E         | AAA                          |  |  |                                  |  |  |
| 411200                          | E         | AAA                          |  |  |                                  |  |  |
| 411300                          | E         | AAA                          |  |  |                                  |  |  |
| 411400                          | E         | AAA                          |  |  |                                  |  |  |
| 411500                          | E         | AAA                          |  |  |                                  |  |  |
| 411600                          | E         | AAA                          |  |  |                                  |  |  |
| 411601                          | E         | AAA                          |  |  |                                  |  |  |
| 411700                          | E         | AAA                          |  |  |                                  |  |  |
| 411800                          | E         | AAA                          |  |  |                                  |  |  |
| 411900                          | E         | AAA                          |  |  |                                  |  |  |
| 411910                          | E         | AAA                          |  |  |                                  |  |  |
| 411912                          | E         | AAA                          |  |  |                                  |  |  |
| 411920                          | E         | AAA                          |  |  |                                  |  |  |
| 411990                          | E         | AAA                          |  |  |                                  |  |  |
| 411991                          | E         | AAA                          |  |  |                                  |  |  |
| 411992                          | E         | AAA                          |  |  |                                  |  |  |
| 411993                          | E         | AAA                          |  |  |                                  |  |  |
| 411994                          | E         | AAA                          |  |  |                                  |  |  |
| 412000                          | E         | AAA                          |  |  |                                  |  |  |
| 412050                          | E         | AAA                          |  |  |                                  |  |  |
| 412100                          | E         | AAA                          |  |  |                                  |  |  |
| 412200                          | E         | AAA                          |  |  |                                  |  |  |
| 412250                          | E         | AAA                          |  |  |                                  |  |  |
| 412300                          | E         | AAA                          |  |  |                                  |  |  |
| 412400                          | E         | AAA                          |  |  |                                  |  |  |
| 412500                          | E         | AAA                          |  |  |                                  |  |  |
| 412600                          | E         | AAA                          |  |  |                                  |  |  |
| 412700                          | E         | AAA                          |  |  |                                  |  |  |
| 412800                          | E         | AAA                          |  |  |                                  |  |  |
| 412900                          | E         | AAA                          |  |  |                                  |  |  |
| 413000                          | E         | AAA                          |  |  |                                  |  |  |
| 413100                          | E         | AAA                          |  |  |                                  |  |  |
| 413120                          | E         | AAA                          |  |  |                                  |  |  |
| 413200                          | E         | AAA                          |  |  |                                  |  |  |
| 413300                          | E         | AAA                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAA                          |  |  |                                  |  |  |
| 413415                          | E         | AAA                          |  |  |                                  |  |  |
| 413500                          | E         | AAA                          |  |  |                                  |  |  |
| 413600                          | E         | AAA                          |  |  |                                  |  |  |
| 413700                          | E         | AAA                          |  |  |                                  |  |  |
| 413800                          | E         | AAA                          |  |  |                                  |  |  |
| 413810                          | E         | AAA                          |  |  |                                  |  |  |
| 413900                          | E         | AAA                          |  |  |                                  |  |  |
| 414000                          | E         | AAA                          |  |  |                                  |  |  |
| 414100                          | E         | AAA                          |  |  |                                  |  |  |
| 414120                          | E         | AAA                          |  |  |                                  |  |  |
| 414200                          | E         | AAA                          |  |  |                                  |  |  |
| 414201                          | E         | AAA                          |  |  |                                  |  |  |
| 414202                          | E         | AAA                          |  |  |                                  |  |  |
| 414203                          | E         | AAA                          |  |  |                                  |  |  |
| 414300                          | E         | AAA                          |  |  |                                  |  |  |
| 414400                          | E         | AAA                          |  |  |                                  |  |  |
| 414500                          | E         | AAA                          |  |  |                                  |  |  |
| 414600                          | E         | AAA                          |  |  |                                  |  |  |
| 414700                          | E         | AAA                          |  |  |                                  |  |  |
| 414800                          | E         | AAA                          |  |  |                                  |  |  |
| 414900                          | E         | AAA                          |  |  |                                  |  |  |
| 414910                          | E         | AAA                          |  |  |                                  |  |  |
| 415000                          | E         | AAA                          |  |  |                                  |  |  |
| 415100                          | E         | AAA                          |  |  |                                  |  |  |
| 415200                          | E         | AAA                          |  |  |                                  |  |  |
| 415300                          | E         | AAA                          |  |  |                                  |  |  |
| 415400                          | E         | AAA                          |  |  |                                  |  |  |
| 415500                          | E         | AAA                          |  |  |                                  |  |  |
| 415700                          | E         | AAA                          |  |  |                                  |  |  |
| 415730                          | E         | AAA                          |  |  |                                  |  |  |
| 415800                          | E         | AAA                          |  |  |                                  |  |  |
| 415900                          | E         | AAA                          |  |  |                                  |  |  |
| 415901                          | E         | AAA                          |  |  |                                  |  |  |
| 416000                          | E         | AAA                          |  |  |                                  |  |  |
| 416500                          | E         | AAA                          |  |  |                                  |  |  |
| 416512                          | E         | AAA                          |  |  |                                  |  |  |
| 416600                          | E         | AAA                          |  |  |                                  |  |  |
| 416612                          | E         | AAA                          |  |  |                                  |  |  |
| 416700                          | E         | AAA                          |  |  |                                  |  |  |
| 416712                          | E         | AAA                          |  |  |                                  |  |  |
| 416800                          | E         | AAA                          |  |  |                                  |  |  |
| 417000                          | E         | AAA                          |  |  |                                  |  |  |
| 417100                          | E         | AAA                          |  |  |                                  |  |  |
| 417112                          | E         | AAA                          |  |  |                                  |  |  |
| 417200                          | E         | AAA                          |  |  |                                  |  |  |
| 417212                          | E         | AAA                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAA                          |  |  |                                  |  |  |
| 417312                          | E         | AAA                          |  |  |                                  |  |  |
| 417400                          | E         | AAA                          |  |  |                                  |  |  |
| 417500                          | E         | AAA                          |  |  |                                  |  |  |
| 417590                          | E         | AAA                          |  |  |                                  |  |  |
| 417600                          | E         | AAA                          |  |  |                                  |  |  |
| 417690                          | E         | AAA                          |  |  |                                  |  |  |
| 418000                          | E         | AAA                          |  |  |                                  |  |  |
| 418300                          | E         | AAA                          |  |  |                                  |  |  |
| 419000                          | E         | AAA                          |  |  |                                  |  |  |
| 419100                          | E         | AAA                          |  |  |                                  |  |  |
| 419200                          | E         | AAA                          |  |  |                                  |  |  |
| 419300                          | E         | AAA                          |  |  |                                  |  |  |
| 419500                          | E         | AAA                          |  |  |                                  |  |  |
| 419600                          | E         | AAA                          |  |  |                                  |  |  |
| 419700                          | E         | AAA                          |  |  |                                  |  |  |
| 419900                          | E         | AAA                          |  |  |                                  |  |  |
| 420100                          | E         | AAA                          |  |  |                                  |  |  |
| 420190                          | E         | AAA                          |  |  |                                  |  |  |
| 421000                          | E         | AAA                          |  |  |                                  |  |  |
| 421100                          | E         | AAA                          |  |  |                                  |  |  |
| 421200                          | E         | AAA                          |  |  |                                  |  |  |
| 421500                          | E         | AAA                          |  |  |                                  |  |  |
| 421512                          | E         | AAA                          |  |  |                                  |  |  |
| 422100                          | E         | AAA                          |  |  |                                  |  |  |
| 422200                          | E         | AAA                          |  |  |                                  |  |  |
| 422300                          | E         | AAA                          |  |  |                                  |  |  |
| 422500                          | E         | AAA                          |  |  |                                  |  |  |
| 422512                          | E         | AAA                          |  |  |                                  |  |  |
| 423000                          | E         | AAA                          |  |  |                                  |  |  |
| 423100                          | E         | AAA                          |  |  |                                  |  |  |
| 423110                          | E         | AAA                          |  |  |                                  |  |  |
| 423200                          | E         | AAA                          |  |  |                                  |  |  |
| 423300                          | E         | AAA                          |  |  |                                  |  |  |
| 423400                          | E         | AAA                          |  |  |                                  |  |  |
| 423500                          | E         | AAA                          |  |  |                                  |  |  |
| 424000                          | E         | AAA                          |  |  |                                  |  |  |
| 425100                          | E         | AAA                          |  |  |                                  |  |  |
| 425200                          | E         | AAA                          |  |  |                                  |  |  |
| 425300                          | E         | AAA                          |  |  |                                  |  |  |
| 425400                          | E         | AAA                          |  |  |                                  |  |  |
| 425500                          | E         | AAA                          |  |  |                                  |  |  |
| 425512                          | E         | AAA                          |  |  |                                  |  |  |
| 426000                          | E         | AAA                          |  |  |                                  |  |  |
| 426100                          | E         | AAA                          |  |  |                                  |  |  |
| 426200                          | E         | AAA                          |  |  |                                  |  |  |
| 426300                          | E         | AAA                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAA                          |  |  |                                  |  |  |
| 426500                          | E         | AAA                          |  |  |                                  |  |  |
| 426600                          | E         | AAA                          |  |  |                                  |  |  |
| 426700                          | E         | AAA                          |  |  |                                  |  |  |
| 426800                          | E         | AAA                          |  |  |                                  |  |  |
| 426900                          | E         | AAA                          |  |  |                                  |  |  |
| 427000                          | E         | AAA                          |  |  |                                  |  |  |
| 427100                          | E         | AAA                          |  |  |                                  |  |  |
| 427300                          | E         | AAA                          |  |  |                                  |  |  |
| 427500                          | E         | AAA                          |  |  |                                  |  |  |
| 427600                          | E         | AAA                          |  |  |                                  |  |  |
| 427700                          | E         | AAA                          |  |  |                                  |  |  |
| 428300                          | E         | AAA                          |  |  |                                  |  |  |
| 428500                          | E         | AAA                          |  |  |                                  |  |  |
| 428600                          | E         | AAA                          |  |  |                                  |  |  |
| 428700                          | E         | AAA                          |  |  |                                  |  |  |
| 429000                          | E         | AAA                          |  |  |                                  |  |  |
| 429500                          | E         | AAA                          |  |  |                                  |  |  |
| 429590                          | E         | AAA                          |  |  |                                  |  |  |
| 431000                          | E         | AAA                          |  |  |                                  |  |  |
| 432000                          | E         | AAA                          |  |  |                                  |  |  |
| 432100                          | E         | AAA                          |  |  |                                  |  |  |
| 433000                          | E         | AAA                          |  |  |                                  |  |  |
| 435000                          | E         | AAA                          |  |  |                                  |  |  |
| 435100                          | E         | AAA                          |  |  |                                  |  |  |
| 435190                          | E         | AAA                          |  |  |                                  |  |  |
| 435400                          | E         | AAA                          |  |  |                                  |  |  |
| 435500                          | E         | AAA                          |  |  |                                  |  |  |
| 435600                          | E         | AAA                          |  |  |                                  |  |  |
| 435700                          | E         | AAA                          |  |  |                                  |  |  |
| 436000                          | E         | AAA                          |  |  |                                  |  |  |
| 436001                          | E         | AAA                          |  |  |                                  |  |  |
| 437000                          | E         | AAA                          |  |  |                                  |  |  |
| 438200                          | E         | AAA                          |  |  |                                  |  |  |
| 438300                          | E         | AAA                          |  |  |                                  |  |  |
| 438400                          | E         | AAA                          |  |  |                                  |  |  |
| 438500                          | E         | AAA                          |  |  |                                  |  |  |
| 438600                          | E         | AAA                          |  |  |                                  |  |  |
| 438700                          | E         | AAA                          |  |  |                                  |  |  |
| 438800                          | E         | AAA                          |  |  |                                  |  |  |
| 438900                          | E         | AAA                          |  |  |                                  |  |  |
| 439000                          | E         | AAA                          |  |  |                                  |  |  |
| 439100                          | E         | AAA                          |  |  |                                  |  |  |
| 439190                          | E         | AAA                          |  |  |                                  |  |  |
| 439200                          | E         | AAA                          |  |  |                                  |  |  |
| 439300                          | E         | AAA                          |  |  |                                  |  |  |
| 439400                          | E         | AAA                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAA                          |  |  |                                  |  |  |
| 439402                          | E         | AAA                          |  |  |                                  |  |  |
| 439412                          | E         | AAA                          |  |  |                                  |  |  |
| 439432                          | E         | AAA                          |  |  |                                  |  |  |
| 439440                          | E         | AAA                          |  |  |                                  |  |  |
| 439500                          | E         | AAA                          |  |  |                                  |  |  |
| 439502                          | E         | AAA                          |  |  |                                  |  |  |
| 439504                          | E         | AAA                          |  |  |                                  |  |  |
| 439600                          | E         | AAA                          |  |  |                                  |  |  |
| 439700                          | E         | AAA                          |  |  |                                  |  |  |
| 439701                          | E         | AAA                          |  |  |                                  |  |  |
| 439702                          | E         | AAA                          |  |  |                                  |  |  |
| 439703                          | E         | AAA                          |  |  |                                  |  |  |
| 439730                          | E         | AAA                          |  |  |                                  |  |  |
| 439800                          | E         | AAA                          |  |  |                                  |  |  |
| 439801                          | E         | AAA                          |  |  |                                  |  |  |
| 439900                          | E         | AAA                          |  |  |                                  |  |  |
| 442000                          | E         | AAA                          |  |  |                                  |  |  |
| 443000                          | E         | AAA                          |  |  |                                  |  |  |
| 445000                          | E         | AAA                          |  |  |                                  |  |  |
| 449000                          | E         | AAA                          |  |  |                                  |  |  |
| 451000                          | E         | AAA                          |  |  |                                  |  |  |
| 459000                          | E         | AAA                          |  |  |                                  |  |  |
| 461000                          | E         | AAA                          |  |  |                                  |  |  |
| 462000                          | E         | AAA                          |  |  |                                  |  |  |
| 462090                          | E         | AAA                          |  |  |                                  |  |  |
| 462091                          | E         | AAA                          |  |  |                                  |  |  |
| 463500                          | E         | AAA                          |  |  |                                  |  |  |
| 465000                          | E         | AAA                          |  |  |                                  |  |  |
| 469000                          | E         | AAA                          |  |  |                                  |  |  |
| 470000                          | E         | AAA                          |  |  |                                  |  |  |
| 472000                          | E         | AAA                          |  |  |                                  |  |  |
| 479010                          | E         | AAA                          |  |  |                                  |  |  |
| 480100                          | E         | AAA                          |  |  |                                  |  |  |
| 480110                          | E         | AAA                          |  |  |                                  |  |  |
| 480200                          | E         | AAA                          |  |  |                                  |  |  |
| 483100                          | E         | AAA                          |  |  |                                  |  |  |
| 483200                          | E         | AAA                          |  |  |                                  |  |  |
| 487100                          | E         | AAA                          |  |  |                                  |  |  |
| 487200                          | E         | AAA                          |  |  |                                  |  |  |
| 488100                          | E         | AAA                          |  |  |                                  |  |  |
| 488200                          | E         | AAA                          |  |  |                                  |  |  |
| 490100                          | E         | AAA                          |  |  |                                  |  |  |
| 490110                          | E         | AAA                          |  |  |                                  |  |  |
| 490200                          | E         | AAA                          |  |  |                                  |  |  |
| 490800                          | E         | AAA                          |  |  |                                  |  |  |
| 493100                          | E         | AAA                          |  |  |                                  |  |  |

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAA                          |  |  |                                  |  |  |
| 497200                          | E         | AAA                          |  |  |                                  |  |  |
| 498100                          | E         | AAA                          |  |  |                                  |  |  |
| 498200                          | E         | AAA                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAB                          |  |  | 0                                |  |  |
| 403500                          | E         | AAB                          |  |  |                                  |  |  |
| 404400                          | E         | AAB                          |  |  |                                  |  |  |
| 404700                          | E         | AAB                          |  |  |                                  |  |  |
| 404800                          | E         | AAB                          |  |  |                                  |  |  |
| 405000                          | E         | AAB                          |  |  |                                  |  |  |
| 406000                          | E         | AAB                          |  |  |                                  |  |  |
| 407000                          | E         | AAB                          |  |  |                                  |  |  |
| 408000                          | E         | AAB                          |  |  |                                  |  |  |
| 408100                          | E         | AAB                          |  |  |                                  |  |  |
| 408200                          | E         | AAB                          |  |  |                                  |  |  |
| 408300                          | E         | AAB                          |  |  |                                  |  |  |
| 411100                          | E         | AAB                          |  |  |                                  |  |  |
| 411200                          | E         | AAB                          |  |  |                                  |  |  |
| 411300                          | E         | AAB                          |  |  |                                  |  |  |
| 411400                          | E         | AAB                          |  |  |                                  |  |  |
| 411500                          | E         | AAB                          |  |  |                                  |  |  |
| 411600                          | E         | AAB                          |  |  |                                  |  |  |
| 411601                          | E         | AAB                          |  |  |                                  |  |  |
| 411700                          | E         | AAB                          |  |  |                                  |  |  |
| 411800                          | E         | AAB                          |  |  |                                  |  |  |
| 411900                          | E         | AAB                          |  |  |                                  |  |  |
| 411910                          | E         | AAB                          |  |  |                                  |  |  |
| 411912                          | E         | AAB                          |  |  |                                  |  |  |
| 411920                          | E         | AAB                          |  |  |                                  |  |  |
| 411990                          | E         | AAB                          |  |  |                                  |  |  |
| 411991                          | E         | AAB                          |  |  |                                  |  |  |
| 411992                          | E         | AAB                          |  |  |                                  |  |  |
| 411993                          | E         | AAB                          |  |  |                                  |  |  |
| 411994                          | E         | AAB                          |  |  |                                  |  |  |
| 412000                          | E         | AAB                          |  |  |                                  |  |  |
| 412050                          | E         | AAB                          |  |  |                                  |  |  |
| 412100                          | E         | AAB                          |  |  |                                  |  |  |
| 412200                          | E         | AAB                          |  |  |                                  |  |  |
| 412250                          | E         | AAB                          |  |  |                                  |  |  |
| 412300                          | E         | AAB                          |  |  |                                  |  |  |
| 412400                          | E         | AAB                          |  |  |                                  |  |  |
| 412500                          | E         | AAB                          |  |  |                                  |  |  |
| 412600                          | E         | AAB                          |  |  |                                  |  |  |
| 412700                          | E         | AAB                          |  |  |                                  |  |  |
| 412800                          | E         | AAB                          |  |  |                                  |  |  |
| 412900                          | E         | AAB                          |  |  |                                  |  |  |
| 413000                          | E         | AAB                          |  |  |                                  |  |  |
| 413100                          | E         | AAB                          |  |  |                                  |  |  |
| 413120                          | E         | AAB                          |  |  |                                  |  |  |
| 413200                          | E         | AAB                          |  |  |                                  |  |  |
| 413300                          | E         | AAB                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAB                          |  |  |                                  |  |  |
| 413415                          | E         | AAB                          |  |  |                                  |  |  |
| 413500                          | E         | AAB                          |  |  |                                  |  |  |
| 413600                          | E         | AAB                          |  |  |                                  |  |  |
| 413700                          | E         | AAB                          |  |  |                                  |  |  |
| 413800                          | E         | AAB                          |  |  |                                  |  |  |
| 413810                          | E         | AAB                          |  |  |                                  |  |  |
| 413900                          | E         | AAB                          |  |  |                                  |  |  |
| 414000                          | E         | AAB                          |  |  |                                  |  |  |
| 414100                          | E         | AAB                          |  |  |                                  |  |  |
| 414120                          | E         | AAB                          |  |  |                                  |  |  |
| 414200                          | E         | AAB                          |  |  |                                  |  |  |
| 414201                          | E         | AAB                          |  |  |                                  |  |  |
| 414202                          | E         | AAB                          |  |  |                                  |  |  |
| 414203                          | E         | AAB                          |  |  |                                  |  |  |
| 414300                          | E         | AAB                          |  |  |                                  |  |  |
| 414400                          | E         | AAB                          |  |  |                                  |  |  |
| 414500                          | E         | AAB                          |  |  |                                  |  |  |
| 414600                          | E         | AAB                          |  |  |                                  |  |  |
| 414700                          | E         | AAB                          |  |  |                                  |  |  |
| 414800                          | E         | AAB                          |  |  |                                  |  |  |
| 414900                          | E         | AAB                          |  |  |                                  |  |  |
| 414910                          | E         | AAB                          |  |  |                                  |  |  |
| 415000                          | E         | AAB                          |  |  |                                  |  |  |
| 415100                          | E         | AAB                          |  |  |                                  |  |  |
| 415200                          | E         | AAB                          |  |  |                                  |  |  |
| 415300                          | E         | AAB                          |  |  |                                  |  |  |
| 415400                          | E         | AAB                          |  |  |                                  |  |  |
| 415500                          | E         | AAB                          |  |  |                                  |  |  |
| 415700                          | E         | AAB                          |  |  |                                  |  |  |
| 415730                          | E         | AAB                          |  |  |                                  |  |  |
| 415800                          | E         | AAB                          |  |  |                                  |  |  |
| 415900                          | E         | AAB                          |  |  |                                  |  |  |
| 415901                          | E         | AAB                          |  |  |                                  |  |  |
| 416000                          | E         | AAB                          |  |  |                                  |  |  |
| 416500                          | E         | AAB                          |  |  |                                  |  |  |
| 416512                          | E         | AAB                          |  |  |                                  |  |  |
| 416600                          | E         | AAB                          |  |  |                                  |  |  |
| 416612                          | E         | AAB                          |  |  |                                  |  |  |
| 416700                          | E         | AAB                          |  |  |                                  |  |  |
| 416712                          | E         | AAB                          |  |  |                                  |  |  |
| 416800                          | E         | AAB                          |  |  |                                  |  |  |
| 417000                          | E         | AAB                          |  |  |                                  |  |  |
| 417100                          | E         | AAB                          |  |  |                                  |  |  |
| 417112                          | E         | AAB                          |  |  |                                  |  |  |
| 417200                          | E         | AAB                          |  |  |                                  |  |  |
| 417212                          | E         | AAB                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAB                          |  |  |                                  |  |  |
| 417312                          | E         | AAB                          |  |  |                                  |  |  |
| 417400                          | E         | AAB                          |  |  |                                  |  |  |
| 417500                          | E         | AAB                          |  |  |                                  |  |  |
| 417590                          | E         | AAB                          |  |  |                                  |  |  |
| 417600                          | E         | AAB                          |  |  |                                  |  |  |
| 417690                          | E         | AAB                          |  |  |                                  |  |  |
| 418000                          | E         | AAB                          |  |  |                                  |  |  |
| 418300                          | E         | AAB                          |  |  |                                  |  |  |
| 419000                          | E         | AAB                          |  |  |                                  |  |  |
| 419100                          | E         | AAB                          |  |  |                                  |  |  |
| 419200                          | E         | AAB                          |  |  |                                  |  |  |
| 419300                          | E         | AAB                          |  |  |                                  |  |  |
| 419500                          | E         | AAB                          |  |  |                                  |  |  |
| 419600                          | E         | AAB                          |  |  |                                  |  |  |
| 419700                          | E         | AAB                          |  |  |                                  |  |  |
| 419900                          | E         | AAB                          |  |  |                                  |  |  |
| 420100                          | E         | AAB                          |  |  |                                  |  |  |
| 420190                          | E         | AAB                          |  |  |                                  |  |  |
| 421000                          | E         | AAB                          |  |  |                                  |  |  |
| 421100                          | E         | AAB                          |  |  |                                  |  |  |
| 421200                          | E         | AAB                          |  |  |                                  |  |  |
| 421500                          | E         | AAB                          |  |  |                                  |  |  |
| 421512                          | E         | AAB                          |  |  |                                  |  |  |
| 422100                          | E         | AAB                          |  |  |                                  |  |  |
| 422200                          | E         | AAB                          |  |  |                                  |  |  |
| 422300                          | E         | AAB                          |  |  |                                  |  |  |
| 422500                          | E         | AAB                          |  |  |                                  |  |  |
| 422512                          | E         | AAB                          |  |  |                                  |  |  |
| 423000                          | E         | AAB                          |  |  |                                  |  |  |
| 423100                          | E         | AAB                          |  |  |                                  |  |  |
| 423110                          | E         | AAB                          |  |  |                                  |  |  |
| 423200                          | E         | AAB                          |  |  |                                  |  |  |
| 423300                          | E         | AAB                          |  |  |                                  |  |  |
| 423400                          | E         | AAB                          |  |  |                                  |  |  |
| 423500                          | E         | AAB                          |  |  |                                  |  |  |
| 424000                          | E         | AAB                          |  |  |                                  |  |  |
| 425100                          | E         | AAB                          |  |  |                                  |  |  |
| 425200                          | E         | AAB                          |  |  |                                  |  |  |
| 425300                          | E         | AAB                          |  |  |                                  |  |  |
| 425400                          | E         | AAB                          |  |  |                                  |  |  |
| 425500                          | E         | AAB                          |  |  |                                  |  |  |
| 425512                          | E         | AAB                          |  |  |                                  |  |  |
| 426000                          | E         | AAB                          |  |  |                                  |  |  |
| 426100                          | E         | AAB                          |  |  |                                  |  |  |
| 426200                          | E         | AAB                          |  |  |                                  |  |  |
| 426300                          | E         | AAB                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAB                          |  |  |                                  |  |  |
| 426500                          | E         | AAB                          |  |  |                                  |  |  |
| 426600                          | E         | AAB                          |  |  |                                  |  |  |
| 426700                          | E         | AAB                          |  |  |                                  |  |  |
| 426800                          | E         | AAB                          |  |  |                                  |  |  |
| 426900                          | E         | AAB                          |  |  |                                  |  |  |
| 427000                          | E         | AAB                          |  |  |                                  |  |  |
| 427100                          | E         | AAB                          |  |  |                                  |  |  |
| 427300                          | E         | AAB                          |  |  |                                  |  |  |
| 427500                          | E         | AAB                          |  |  |                                  |  |  |
| 427600                          | E         | AAB                          |  |  |                                  |  |  |
| 427700                          | E         | AAB                          |  |  |                                  |  |  |
| 428300                          | E         | AAB                          |  |  |                                  |  |  |
| 428500                          | E         | AAB                          |  |  |                                  |  |  |
| 428600                          | E         | AAB                          |  |  |                                  |  |  |
| 428700                          | E         | AAB                          |  |  |                                  |  |  |
| 429000                          | E         | AAB                          |  |  |                                  |  |  |
| 429500                          | E         | AAB                          |  |  |                                  |  |  |
| 429590                          | E         | AAB                          |  |  |                                  |  |  |
| 431000                          | E         | AAB                          |  |  |                                  |  |  |
| 432000                          | E         | AAB                          |  |  |                                  |  |  |
| 432100                          | E         | AAB                          |  |  |                                  |  |  |
| 433000                          | E         | AAB                          |  |  |                                  |  |  |
| 435000                          | E         | AAB                          |  |  |                                  |  |  |
| 435100                          | E         | AAB                          |  |  |                                  |  |  |
| 435190                          | E         | AAB                          |  |  |                                  |  |  |
| 435400                          | E         | AAB                          |  |  |                                  |  |  |
| 435500                          | E         | AAB                          |  |  |                                  |  |  |
| 435600                          | E         | AAB                          |  |  |                                  |  |  |
| 435700                          | E         | AAB                          |  |  |                                  |  |  |
| 436000                          | E         | AAB                          |  |  |                                  |  |  |
| 436001                          | E         | AAB                          |  |  |                                  |  |  |
| 437000                          | E         | AAB                          |  |  |                                  |  |  |
| 438200                          | E         | AAB                          |  |  |                                  |  |  |
| 438300                          | E         | AAB                          |  |  |                                  |  |  |
| 438400                          | E         | AAB                          |  |  |                                  |  |  |
| 438500                          | E         | AAB                          |  |  |                                  |  |  |
| 438600                          | E         | AAB                          |  |  |                                  |  |  |
| 438700                          | E         | AAB                          |  |  |                                  |  |  |
| 438800                          | E         | AAB                          |  |  |                                  |  |  |
| 438900                          | E         | AAB                          |  |  |                                  |  |  |
| 439000                          | E         | AAB                          |  |  |                                  |  |  |
| 439100                          | E         | AAB                          |  |  |                                  |  |  |
| 439190                          | E         | AAB                          |  |  |                                  |  |  |
| 439200                          | E         | AAB                          |  |  |                                  |  |  |
| 439300                          | E         | AAB                          |  |  |                                  |  |  |
| 439400                          | E         | AAB                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAB                          |  |  |                                  |  |  |
| 439402                          | E         | AAB                          |  |  |                                  |  |  |
| 439412                          | E         | AAB                          |  |  |                                  |  |  |
| 439432                          | E         | AAB                          |  |  |                                  |  |  |
| 439440                          | E         | AAB                          |  |  |                                  |  |  |
| 439500                          | E         | AAB                          |  |  |                                  |  |  |
| 439502                          | E         | AAB                          |  |  |                                  |  |  |
| 439504                          | E         | AAB                          |  |  |                                  |  |  |
| 439600                          | E         | AAB                          |  |  |                                  |  |  |
| 439700                          | E         | AAB                          |  |  |                                  |  |  |
| 439701                          | E         | AAB                          |  |  |                                  |  |  |
| 439702                          | E         | AAB                          |  |  |                                  |  |  |
| 439703                          | E         | AAB                          |  |  |                                  |  |  |
| 439730                          | E         | AAB                          |  |  |                                  |  |  |
| 439800                          | E         | AAB                          |  |  |                                  |  |  |
| 439801                          | E         | AAB                          |  |  |                                  |  |  |
| 439900                          | E         | AAB                          |  |  |                                  |  |  |
| 442000                          | E         | AAB                          |  |  |                                  |  |  |
| 443000                          | E         | AAB                          |  |  |                                  |  |  |
| 445000                          | E         | AAB                          |  |  |                                  |  |  |
| 449000                          | E         | AAB                          |  |  |                                  |  |  |
| 451000                          | E         | AAB                          |  |  |                                  |  |  |
| 459000                          | E         | AAB                          |  |  |                                  |  |  |
| 461000                          | E         | AAB                          |  |  |                                  |  |  |
| 462000                          | E         | AAB                          |  |  |                                  |  |  |
| 462090                          | E         | AAB                          |  |  |                                  |  |  |
| 462091                          | E         | AAB                          |  |  |                                  |  |  |
| 463500                          | E         | AAB                          |  |  |                                  |  |  |
| 465000                          | E         | AAB                          |  |  |                                  |  |  |
| 469000                          | E         | AAB                          |  |  |                                  |  |  |
| 470000                          | E         | AAB                          |  |  |                                  |  |  |
| 472000                          | E         | AAB                          |  |  |                                  |  |  |
| 479010                          | E         | AAB                          |  |  |                                  |  |  |
| 480100                          | E         | AAB                          |  |  |                                  |  |  |
| 480110                          | E         | AAB                          |  |  |                                  |  |  |
| 480200                          | E         | AAB                          |  |  |                                  |  |  |
| 483100                          | E         | AAB                          |  |  |                                  |  |  |
| 483200                          | E         | AAB                          |  |  |                                  |  |  |
| 487100                          | E         | AAB                          |  |  |                                  |  |  |
| 487200                          | E         | AAB                          |  |  |                                  |  |  |
| 488100                          | E         | AAB                          |  |  |                                  |  |  |
| 488200                          | E         | AAB                          |  |  |                                  |  |  |
| 490100                          | E         | AAB                          |  |  |                                  |  |  |
| 490110                          | E         | AAB                          |  |  |                                  |  |  |
| 490200                          | E         | AAB                          |  |  |                                  |  |  |
| 490800                          | E         | AAB                          |  |  |                                  |  |  |
| 493100                          | E         | AAB                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAB                          |  |  |                                  |  |  |
| 497200                          | E         | AAB                          |  |  |                                  |  |  |
| 498100                          | E         | AAB                          |  |  |                                  |  |  |
| 498200                          | E         | AAB                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAC                          |  |  | 0                                |  |  |
| 403500                          | E         | AAC                          |  |  |                                  |  |  |
| 404400                          | E         | AAC                          |  |  |                                  |  |  |
| 404700                          | E         | AAC                          |  |  |                                  |  |  |
| 404800                          | E         | AAC                          |  |  |                                  |  |  |
| 405000                          | E         | AAC                          |  |  |                                  |  |  |
| 406000                          | E         | AAC                          |  |  |                                  |  |  |
| 407000                          | E         | AAC                          |  |  |                                  |  |  |
| 408000                          | E         | AAC                          |  |  |                                  |  |  |
| 408100                          | E         | AAC                          |  |  |                                  |  |  |
| 408200                          | E         | AAC                          |  |  |                                  |  |  |
| 408300                          | E         | AAC                          |  |  |                                  |  |  |
| 411100                          | E         | AAC                          |  |  |                                  |  |  |
| 411200                          | E         | AAC                          |  |  |                                  |  |  |
| 411300                          | E         | AAC                          |  |  |                                  |  |  |
| 411400                          | E         | AAC                          |  |  |                                  |  |  |
| 411500                          | E         | AAC                          |  |  |                                  |  |  |
| 411600                          | E         | AAC                          |  |  |                                  |  |  |
| 411601                          | E         | AAC                          |  |  |                                  |  |  |
| 411700                          | E         | AAC                          |  |  |                                  |  |  |
| 411800                          | E         | AAC                          |  |  |                                  |  |  |
| 411900                          | E         | AAC                          |  |  |                                  |  |  |
| 411910                          | E         | AAC                          |  |  |                                  |  |  |
| 411912                          | E         | AAC                          |  |  |                                  |  |  |
| 411920                          | E         | AAC                          |  |  |                                  |  |  |
| 411990                          | E         | AAC                          |  |  |                                  |  |  |
| 411991                          | E         | AAC                          |  |  |                                  |  |  |
| 411992                          | E         | AAC                          |  |  |                                  |  |  |
| 411993                          | E         | AAC                          |  |  |                                  |  |  |
| 411994                          | E         | AAC                          |  |  |                                  |  |  |
| 412000                          | E         | AAC                          |  |  |                                  |  |  |
| 412050                          | E         | AAC                          |  |  |                                  |  |  |
| 412100                          | E         | AAC                          |  |  |                                  |  |  |
| 412200                          | E         | AAC                          |  |  |                                  |  |  |
| 412250                          | E         | AAC                          |  |  |                                  |  |  |
| 412300                          | E         | AAC                          |  |  |                                  |  |  |
| 412400                          | E         | AAC                          |  |  |                                  |  |  |
| 412500                          | E         | AAC                          |  |  |                                  |  |  |
| 412600                          | E         | AAC                          |  |  |                                  |  |  |
| 412700                          | E         | AAC                          |  |  |                                  |  |  |
| 412800                          | E         | AAC                          |  |  |                                  |  |  |
| 412900                          | E         | AAC                          |  |  |                                  |  |  |
| 413000                          | E         | AAC                          |  |  |                                  |  |  |
| 413100                          | E         | AAC                          |  |  |                                  |  |  |
| 413120                          | E         | AAC                          |  |  |                                  |  |  |
| 413200                          | E         | AAC                          |  |  |                                  |  |  |
| 413300                          | E         | AAC                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAC                          |  |  |                                  |  |  |
| 413415                          | E         | AAC                          |  |  |                                  |  |  |
| 413500                          | E         | AAC                          |  |  |                                  |  |  |
| 413600                          | E         | AAC                          |  |  |                                  |  |  |
| 413700                          | E         | AAC                          |  |  |                                  |  |  |
| 413800                          | E         | AAC                          |  |  |                                  |  |  |
| 413810                          | E         | AAC                          |  |  |                                  |  |  |
| 413900                          | E         | AAC                          |  |  |                                  |  |  |
| 414000                          | E         | AAC                          |  |  |                                  |  |  |
| 414100                          | E         | AAC                          |  |  |                                  |  |  |
| 414120                          | E         | AAC                          |  |  |                                  |  |  |
| 414200                          | E         | AAC                          |  |  |                                  |  |  |
| 414201                          | E         | AAC                          |  |  |                                  |  |  |
| 414202                          | E         | AAC                          |  |  |                                  |  |  |
| 414203                          | E         | AAC                          |  |  |                                  |  |  |
| 414300                          | E         | AAC                          |  |  |                                  |  |  |
| 414400                          | E         | AAC                          |  |  |                                  |  |  |
| 414500                          | E         | AAC                          |  |  |                                  |  |  |
| 414600                          | E         | AAC                          |  |  |                                  |  |  |
| 414700                          | E         | AAC                          |  |  |                                  |  |  |
| 414800                          | E         | AAC                          |  |  |                                  |  |  |
| 414900                          | E         | AAC                          |  |  |                                  |  |  |
| 414910                          | E         | AAC                          |  |  |                                  |  |  |
| 415000                          | E         | AAC                          |  |  |                                  |  |  |
| 415100                          | E         | AAC                          |  |  |                                  |  |  |
| 415200                          | E         | AAC                          |  |  |                                  |  |  |
| 415300                          | E         | AAC                          |  |  |                                  |  |  |
| 415400                          | E         | AAC                          |  |  |                                  |  |  |
| 415500                          | E         | AAC                          |  |  |                                  |  |  |
| 415700                          | E         | AAC                          |  |  |                                  |  |  |
| 415730                          | E         | AAC                          |  |  |                                  |  |  |
| 415800                          | E         | AAC                          |  |  |                                  |  |  |
| 415900                          | E         | AAC                          |  |  |                                  |  |  |
| 415901                          | E         | AAC                          |  |  |                                  |  |  |
| 416000                          | E         | AAC                          |  |  |                                  |  |  |
| 416500                          | E         | AAC                          |  |  |                                  |  |  |
| 416512                          | E         | AAC                          |  |  |                                  |  |  |
| 416600                          | E         | AAC                          |  |  |                                  |  |  |
| 416612                          | E         | AAC                          |  |  |                                  |  |  |
| 416700                          | E         | AAC                          |  |  |                                  |  |  |
| 416712                          | E         | AAC                          |  |  |                                  |  |  |
| 416800                          | E         | AAC                          |  |  |                                  |  |  |
| 417000                          | E         | AAC                          |  |  |                                  |  |  |
| 417100                          | E         | AAC                          |  |  |                                  |  |  |
| 417112                          | E         | AAC                          |  |  |                                  |  |  |
| 417200                          | E         | AAC                          |  |  |                                  |  |  |
| 417212                          | E         | AAC                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAC                          |  |  |                                  |  |  |
| 417312                          | E         | AAC                          |  |  |                                  |  |  |
| 417400                          | E         | AAC                          |  |  |                                  |  |  |
| 417500                          | E         | AAC                          |  |  |                                  |  |  |
| 417590                          | E         | AAC                          |  |  |                                  |  |  |
| 417600                          | E         | AAC                          |  |  |                                  |  |  |
| 417690                          | E         | AAC                          |  |  |                                  |  |  |
| 418000                          | E         | AAC                          |  |  |                                  |  |  |
| 418300                          | E         | AAC                          |  |  |                                  |  |  |
| 419000                          | E         | AAC                          |  |  |                                  |  |  |
| 419100                          | E         | AAC                          |  |  |                                  |  |  |
| 419200                          | E         | AAC                          |  |  |                                  |  |  |
| 419300                          | E         | AAC                          |  |  |                                  |  |  |
| 419500                          | E         | AAC                          |  |  |                                  |  |  |
| 419600                          | E         | AAC                          |  |  |                                  |  |  |
| 419700                          | E         | AAC                          |  |  |                                  |  |  |
| 419900                          | E         | AAC                          |  |  |                                  |  |  |
| 420100                          | E         | AAC                          |  |  |                                  |  |  |
| 420190                          | E         | AAC                          |  |  |                                  |  |  |
| 421000                          | E         | AAC                          |  |  |                                  |  |  |
| 421100                          | E         | AAC                          |  |  |                                  |  |  |
| 421200                          | E         | AAC                          |  |  |                                  |  |  |
| 421500                          | E         | AAC                          |  |  |                                  |  |  |
| 421512                          | E         | AAC                          |  |  |                                  |  |  |
| 422100                          | E         | AAC                          |  |  |                                  |  |  |
| 422200                          | E         | AAC                          |  |  |                                  |  |  |
| 422300                          | E         | AAC                          |  |  |                                  |  |  |
| 422500                          | E         | AAC                          |  |  |                                  |  |  |
| 422512                          | E         | AAC                          |  |  |                                  |  |  |
| 423000                          | E         | AAC                          |  |  |                                  |  |  |
| 423100                          | E         | AAC                          |  |  |                                  |  |  |
| 423110                          | E         | AAC                          |  |  |                                  |  |  |
| 423200                          | E         | AAC                          |  |  |                                  |  |  |
| 423300                          | E         | AAC                          |  |  |                                  |  |  |
| 423400                          | E         | AAC                          |  |  |                                  |  |  |
| 423500                          | E         | AAC                          |  |  |                                  |  |  |
| 424000                          | E         | AAC                          |  |  |                                  |  |  |
| 425100                          | E         | AAC                          |  |  |                                  |  |  |
| 425200                          | E         | AAC                          |  |  |                                  |  |  |
| 425300                          | E         | AAC                          |  |  |                                  |  |  |
| 425400                          | E         | AAC                          |  |  |                                  |  |  |
| 425500                          | E         | AAC                          |  |  |                                  |  |  |
| 425512                          | E         | AAC                          |  |  |                                  |  |  |
| 426000                          | E         | AAC                          |  |  |                                  |  |  |
| 426100                          | E         | AAC                          |  |  |                                  |  |  |
| 426200                          | E         | AAC                          |  |  |                                  |  |  |
| 426300                          | E         | AAC                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAC                          |  |  |                                  |  |  |
| 426500                          | E         | AAC                          |  |  |                                  |  |  |
| 426600                          | E         | AAC                          |  |  |                                  |  |  |
| 426700                          | E         | AAC                          |  |  |                                  |  |  |
| 426800                          | E         | AAC                          |  |  |                                  |  |  |
| 426900                          | E         | AAC                          |  |  |                                  |  |  |
| 427000                          | E         | AAC                          |  |  |                                  |  |  |
| 427100                          | E         | AAC                          |  |  |                                  |  |  |
| 427300                          | E         | AAC                          |  |  |                                  |  |  |
| 427500                          | E         | AAC                          |  |  |                                  |  |  |
| 427600                          | E         | AAC                          |  |  |                                  |  |  |
| 427700                          | E         | AAC                          |  |  |                                  |  |  |
| 428300                          | E         | AAC                          |  |  |                                  |  |  |
| 428500                          | E         | AAC                          |  |  |                                  |  |  |
| 428600                          | E         | AAC                          |  |  |                                  |  |  |
| 428700                          | E         | AAC                          |  |  |                                  |  |  |
| 429000                          | E         | AAC                          |  |  |                                  |  |  |
| 429500                          | E         | AAC                          |  |  |                                  |  |  |
| 429590                          | E         | AAC                          |  |  |                                  |  |  |
| 431000                          | E         | AAC                          |  |  |                                  |  |  |
| 432000                          | E         | AAC                          |  |  |                                  |  |  |
| 432100                          | E         | AAC                          |  |  |                                  |  |  |
| 433000                          | E         | AAC                          |  |  |                                  |  |  |
| 435000                          | E         | AAC                          |  |  |                                  |  |  |
| 435100                          | E         | AAC                          |  |  |                                  |  |  |
| 435190                          | E         | AAC                          |  |  |                                  |  |  |
| 435400                          | E         | AAC                          |  |  |                                  |  |  |
| 435500                          | E         | AAC                          |  |  |                                  |  |  |
| 435600                          | E         | AAC                          |  |  |                                  |  |  |
| 435700                          | E         | AAC                          |  |  |                                  |  |  |
| 436000                          | E         | AAC                          |  |  |                                  |  |  |
| 436001                          | E         | AAC                          |  |  |                                  |  |  |
| 437000                          | E         | AAC                          |  |  |                                  |  |  |
| 438200                          | E         | AAC                          |  |  |                                  |  |  |
| 438300                          | E         | AAC                          |  |  |                                  |  |  |
| 438400                          | E         | AAC                          |  |  |                                  |  |  |
| 438500                          | E         | AAC                          |  |  |                                  |  |  |
| 438600                          | E         | AAC                          |  |  |                                  |  |  |
| 438700                          | E         | AAC                          |  |  |                                  |  |  |
| 438800                          | E         | AAC                          |  |  |                                  |  |  |
| 438900                          | E         | AAC                          |  |  |                                  |  |  |
| 439000                          | E         | AAC                          |  |  |                                  |  |  |
| 439100                          | E         | AAC                          |  |  |                                  |  |  |
| 439190                          | E         | AAC                          |  |  |                                  |  |  |
| 439200                          | E         | AAC                          |  |  |                                  |  |  |
| 439300                          | E         | AAC                          |  |  |                                  |  |  |
| 439400                          | E         | AAC                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAC                          |  |  |                                  |  |  |
| 439402                          | E         | AAC                          |  |  |                                  |  |  |
| 439412                          | E         | AAC                          |  |  |                                  |  |  |
| 439432                          | E         | AAC                          |  |  |                                  |  |  |
| 439440                          | E         | AAC                          |  |  |                                  |  |  |
| 439500                          | E         | AAC                          |  |  |                                  |  |  |
| 439502                          | E         | AAC                          |  |  |                                  |  |  |
| 439504                          | E         | AAC                          |  |  |                                  |  |  |
| 439600                          | E         | AAC                          |  |  |                                  |  |  |
| 439700                          | E         | AAC                          |  |  |                                  |  |  |
| 439701                          | E         | AAC                          |  |  |                                  |  |  |
| 439702                          | E         | AAC                          |  |  |                                  |  |  |
| 439703                          | E         | AAC                          |  |  |                                  |  |  |
| 439730                          | E         | AAC                          |  |  |                                  |  |  |
| 439800                          | E         | AAC                          |  |  |                                  |  |  |
| 439801                          | E         | AAC                          |  |  |                                  |  |  |
| 439900                          | E         | AAC                          |  |  |                                  |  |  |
| 442000                          | E         | AAC                          |  |  |                                  |  |  |
| 443000                          | E         | AAC                          |  |  |                                  |  |  |
| 445000                          | E         | AAC                          |  |  |                                  |  |  |
| 449000                          | E         | AAC                          |  |  |                                  |  |  |
| 451000                          | E         | AAC                          |  |  |                                  |  |  |
| 459000                          | E         | AAC                          |  |  |                                  |  |  |
| 461000                          | E         | AAC                          |  |  |                                  |  |  |
| 462000                          | E         | AAC                          |  |  |                                  |  |  |
| 462090                          | E         | AAC                          |  |  |                                  |  |  |
| 462091                          | E         | AAC                          |  |  |                                  |  |  |
| 463500                          | E         | AAC                          |  |  |                                  |  |  |
| 465000                          | E         | AAC                          |  |  |                                  |  |  |
| 469000                          | E         | AAC                          |  |  |                                  |  |  |
| 470000                          | E         | AAC                          |  |  |                                  |  |  |
| 472000                          | E         | AAC                          |  |  |                                  |  |  |
| 479010                          | E         | AAC                          |  |  |                                  |  |  |
| 480100                          | E         | AAC                          |  |  |                                  |  |  |
| 480110                          | E         | AAC                          |  |  |                                  |  |  |
| 480200                          | E         | AAC                          |  |  |                                  |  |  |
| 483100                          | E         | AAC                          |  |  |                                  |  |  |
| 483200                          | E         | AAC                          |  |  |                                  |  |  |
| 487100                          | E         | AAC                          |  |  |                                  |  |  |
| 487200                          | E         | AAC                          |  |  |                                  |  |  |
| 488100                          | E         | AAC                          |  |  |                                  |  |  |
| 488200                          | E         | AAC                          |  |  |                                  |  |  |
| 490100                          | E         | AAC                          |  |  |                                  |  |  |
| 490110                          | E         | AAC                          |  |  |                                  |  |  |
| 490200                          | E         | AAC                          |  |  |                                  |  |  |
| 490800                          | E         | AAC                          |  |  |                                  |  |  |
| 493100                          | E         | AAC                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAC                          |  |  |                                  |  |  |
| 497200                          | E         | AAC                          |  |  |                                  |  |  |
| 498100                          | E         | AAC                          |  |  |                                  |  |  |
| 498200                          | E         | AAC                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 195  
**Rule Name:** Normal Balance Post Closing Check for Undelivered Orders - Obligations, Unpaid (Expired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 480100                          | E         | E          |  |  | 0                                |  |  |
| 480110                          | E         | E          |  |  |                                  |  |  |
| 483100                          | E         | E          |  |  |                                  |  |  |
| 487100                          | E         | E          |  |  |                                  |  |  |
| 488100                          | E         | E          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 196  
**Rule Name:** Normal Balance Post Closing Check for Delivered Orders - Obligations, Unpaid (Expired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 490100                          | E         | E          |  |  | 0                                |  |  |
| 490110                          | E         | E          |  |  |                                  |  |  |
| 493100                          | E         | E          |  |  |                                  |  |  |
| 497100                          | E         | E          |  |  |                                  |  |  |
| 498100                          | E         | E          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAD                          |  |  | 0                                |  |  |
| 403500                          | E         | AAD                          |  |  |                                  |  |  |
| 404400                          | E         | AAD                          |  |  |                                  |  |  |
| 404700                          | E         | AAD                          |  |  |                                  |  |  |
| 404800                          | E         | AAD                          |  |  |                                  |  |  |
| 405000                          | E         | AAD                          |  |  |                                  |  |  |
| 406000                          | E         | AAD                          |  |  |                                  |  |  |
| 407000                          | E         | AAD                          |  |  |                                  |  |  |
| 408000                          | E         | AAD                          |  |  |                                  |  |  |
| 408100                          | E         | AAD                          |  |  |                                  |  |  |
| 408200                          | E         | AAD                          |  |  |                                  |  |  |
| 408300                          | E         | AAD                          |  |  |                                  |  |  |
| 411100                          | E         | AAD                          |  |  |                                  |  |  |
| 411200                          | E         | AAD                          |  |  |                                  |  |  |
| 411300                          | E         | AAD                          |  |  |                                  |  |  |
| 411400                          | E         | AAD                          |  |  |                                  |  |  |
| 411500                          | E         | AAD                          |  |  |                                  |  |  |
| 411600                          | E         | AAD                          |  |  |                                  |  |  |
| 411601                          | E         | AAD                          |  |  |                                  |  |  |
| 411700                          | E         | AAD                          |  |  |                                  |  |  |
| 411800                          | E         | AAD                          |  |  |                                  |  |  |
| 411900                          | E         | AAD                          |  |  |                                  |  |  |
| 411910                          | E         | AAD                          |  |  |                                  |  |  |
| 411912                          | E         | AAD                          |  |  |                                  |  |  |
| 411920                          | E         | AAD                          |  |  |                                  |  |  |
| 411990                          | E         | AAD                          |  |  |                                  |  |  |
| 411991                          | E         | AAD                          |  |  |                                  |  |  |
| 411992                          | E         | AAD                          |  |  |                                  |  |  |
| 411993                          | E         | AAD                          |  |  |                                  |  |  |
| 411994                          | E         | AAD                          |  |  |                                  |  |  |
| 412000                          | E         | AAD                          |  |  |                                  |  |  |
| 412050                          | E         | AAD                          |  |  |                                  |  |  |
| 412100                          | E         | AAD                          |  |  |                                  |  |  |
| 412200                          | E         | AAD                          |  |  |                                  |  |  |
| 412250                          | E         | AAD                          |  |  |                                  |  |  |
| 412300                          | E         | AAD                          |  |  |                                  |  |  |
| 412400                          | E         | AAD                          |  |  |                                  |  |  |
| 412500                          | E         | AAD                          |  |  |                                  |  |  |
| 412600                          | E         | AAD                          |  |  |                                  |  |  |
| 412700                          | E         | AAD                          |  |  |                                  |  |  |
| 412800                          | E         | AAD                          |  |  |                                  |  |  |
| 412900                          | E         | AAD                          |  |  |                                  |  |  |
| 413000                          | E         | AAD                          |  |  |                                  |  |  |
| 413100                          | E         | AAD                          |  |  |                                  |  |  |
| 413120                          | E         | AAD                          |  |  |                                  |  |  |
| 413200                          | E         | AAD                          |  |  |                                  |  |  |
| 413300                          | E         | AAD                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAD                          |  |  |                                  |  |  |
| 413415                          | E         | AAD                          |  |  |                                  |  |  |
| 413500                          | E         | AAD                          |  |  |                                  |  |  |
| 413600                          | E         | AAD                          |  |  |                                  |  |  |
| 413700                          | E         | AAD                          |  |  |                                  |  |  |
| 413800                          | E         | AAD                          |  |  |                                  |  |  |
| 413810                          | E         | AAD                          |  |  |                                  |  |  |
| 413900                          | E         | AAD                          |  |  |                                  |  |  |
| 414000                          | E         | AAD                          |  |  |                                  |  |  |
| 414100                          | E         | AAD                          |  |  |                                  |  |  |
| 414120                          | E         | AAD                          |  |  |                                  |  |  |
| 414200                          | E         | AAD                          |  |  |                                  |  |  |
| 414201                          | E         | AAD                          |  |  |                                  |  |  |
| 414202                          | E         | AAD                          |  |  |                                  |  |  |
| 414203                          | E         | AAD                          |  |  |                                  |  |  |
| 414300                          | E         | AAD                          |  |  |                                  |  |  |
| 414400                          | E         | AAD                          |  |  |                                  |  |  |
| 414500                          | E         | AAD                          |  |  |                                  |  |  |
| 414600                          | E         | AAD                          |  |  |                                  |  |  |
| 414700                          | E         | AAD                          |  |  |                                  |  |  |
| 414800                          | E         | AAD                          |  |  |                                  |  |  |
| 414900                          | E         | AAD                          |  |  |                                  |  |  |
| 414910                          | E         | AAD                          |  |  |                                  |  |  |
| 415000                          | E         | AAD                          |  |  |                                  |  |  |
| 415100                          | E         | AAD                          |  |  |                                  |  |  |
| 415200                          | E         | AAD                          |  |  |                                  |  |  |
| 415300                          | E         | AAD                          |  |  |                                  |  |  |
| 415400                          | E         | AAD                          |  |  |                                  |  |  |
| 415500                          | E         | AAD                          |  |  |                                  |  |  |
| 415700                          | E         | AAD                          |  |  |                                  |  |  |
| 415730                          | E         | AAD                          |  |  |                                  |  |  |
| 415800                          | E         | AAD                          |  |  |                                  |  |  |
| 415900                          | E         | AAD                          |  |  |                                  |  |  |
| 415901                          | E         | AAD                          |  |  |                                  |  |  |
| 416000                          | E         | AAD                          |  |  |                                  |  |  |
| 416500                          | E         | AAD                          |  |  |                                  |  |  |
| 416512                          | E         | AAD                          |  |  |                                  |  |  |
| 416600                          | E         | AAD                          |  |  |                                  |  |  |
| 416612                          | E         | AAD                          |  |  |                                  |  |  |
| 416700                          | E         | AAD                          |  |  |                                  |  |  |
| 416712                          | E         | AAD                          |  |  |                                  |  |  |
| 416800                          | E         | AAD                          |  |  |                                  |  |  |
| 417000                          | E         | AAD                          |  |  |                                  |  |  |
| 417100                          | E         | AAD                          |  |  |                                  |  |  |
| 417112                          | E         | AAD                          |  |  |                                  |  |  |
| 417200                          | E         | AAD                          |  |  |                                  |  |  |
| 417212                          | E         | AAD                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAD                          |  |  |                                  |  |  |
| 417312                          | E         | AAD                          |  |  |                                  |  |  |
| 417400                          | E         | AAD                          |  |  |                                  |  |  |
| 417500                          | E         | AAD                          |  |  |                                  |  |  |
| 417590                          | E         | AAD                          |  |  |                                  |  |  |
| 417600                          | E         | AAD                          |  |  |                                  |  |  |
| 417690                          | E         | AAD                          |  |  |                                  |  |  |
| 418000                          | E         | AAD                          |  |  |                                  |  |  |
| 418300                          | E         | AAD                          |  |  |                                  |  |  |
| 419000                          | E         | AAD                          |  |  |                                  |  |  |
| 419100                          | E         | AAD                          |  |  |                                  |  |  |
| 419200                          | E         | AAD                          |  |  |                                  |  |  |
| 419300                          | E         | AAD                          |  |  |                                  |  |  |
| 419500                          | E         | AAD                          |  |  |                                  |  |  |
| 419600                          | E         | AAD                          |  |  |                                  |  |  |
| 419700                          | E         | AAD                          |  |  |                                  |  |  |
| 419900                          | E         | AAD                          |  |  |                                  |  |  |
| 420100                          | E         | AAD                          |  |  |                                  |  |  |
| 420190                          | E         | AAD                          |  |  |                                  |  |  |
| 421000                          | E         | AAD                          |  |  |                                  |  |  |
| 421100                          | E         | AAD                          |  |  |                                  |  |  |
| 421200                          | E         | AAD                          |  |  |                                  |  |  |
| 421500                          | E         | AAD                          |  |  |                                  |  |  |
| 421512                          | E         | AAD                          |  |  |                                  |  |  |
| 422100                          | E         | AAD                          |  |  |                                  |  |  |
| 422200                          | E         | AAD                          |  |  |                                  |  |  |
| 422300                          | E         | AAD                          |  |  |                                  |  |  |
| 422500                          | E         | AAD                          |  |  |                                  |  |  |
| 422512                          | E         | AAD                          |  |  |                                  |  |  |
| 423000                          | E         | AAD                          |  |  |                                  |  |  |
| 423100                          | E         | AAD                          |  |  |                                  |  |  |
| 423110                          | E         | AAD                          |  |  |                                  |  |  |
| 423200                          | E         | AAD                          |  |  |                                  |  |  |
| 423300                          | E         | AAD                          |  |  |                                  |  |  |
| 423400                          | E         | AAD                          |  |  |                                  |  |  |
| 423500                          | E         | AAD                          |  |  |                                  |  |  |
| 424000                          | E         | AAD                          |  |  |                                  |  |  |
| 425100                          | E         | AAD                          |  |  |                                  |  |  |
| 425200                          | E         | AAD                          |  |  |                                  |  |  |
| 425300                          | E         | AAD                          |  |  |                                  |  |  |
| 425400                          | E         | AAD                          |  |  |                                  |  |  |
| 425500                          | E         | AAD                          |  |  |                                  |  |  |
| 425512                          | E         | AAD                          |  |  |                                  |  |  |
| 426000                          | E         | AAD                          |  |  |                                  |  |  |
| 426100                          | E         | AAD                          |  |  |                                  |  |  |
| 426200                          | E         | AAD                          |  |  |                                  |  |  |
| 426300                          | E         | AAD                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAD                          |  |  |                                  |  |  |
| 426500                          | E         | AAD                          |  |  |                                  |  |  |
| 426600                          | E         | AAD                          |  |  |                                  |  |  |
| 426700                          | E         | AAD                          |  |  |                                  |  |  |
| 426800                          | E         | AAD                          |  |  |                                  |  |  |
| 426900                          | E         | AAD                          |  |  |                                  |  |  |
| 427000                          | E         | AAD                          |  |  |                                  |  |  |
| 427100                          | E         | AAD                          |  |  |                                  |  |  |
| 427300                          | E         | AAD                          |  |  |                                  |  |  |
| 427500                          | E         | AAD                          |  |  |                                  |  |  |
| 427600                          | E         | AAD                          |  |  |                                  |  |  |
| 427700                          | E         | AAD                          |  |  |                                  |  |  |
| 428300                          | E         | AAD                          |  |  |                                  |  |  |
| 428500                          | E         | AAD                          |  |  |                                  |  |  |
| 428600                          | E         | AAD                          |  |  |                                  |  |  |
| 428700                          | E         | AAD                          |  |  |                                  |  |  |
| 429000                          | E         | AAD                          |  |  |                                  |  |  |
| 429500                          | E         | AAD                          |  |  |                                  |  |  |
| 429590                          | E         | AAD                          |  |  |                                  |  |  |
| 431000                          | E         | AAD                          |  |  |                                  |  |  |
| 432000                          | E         | AAD                          |  |  |                                  |  |  |
| 432100                          | E         | AAD                          |  |  |                                  |  |  |
| 433000                          | E         | AAD                          |  |  |                                  |  |  |
| 435000                          | E         | AAD                          |  |  |                                  |  |  |
| 435100                          | E         | AAD                          |  |  |                                  |  |  |
| 435190                          | E         | AAD                          |  |  |                                  |  |  |
| 435400                          | E         | AAD                          |  |  |                                  |  |  |
| 435500                          | E         | AAD                          |  |  |                                  |  |  |
| 435600                          | E         | AAD                          |  |  |                                  |  |  |
| 435700                          | E         | AAD                          |  |  |                                  |  |  |
| 436000                          | E         | AAD                          |  |  |                                  |  |  |
| 436001                          | E         | AAD                          |  |  |                                  |  |  |
| 437000                          | E         | AAD                          |  |  |                                  |  |  |
| 438200                          | E         | AAD                          |  |  |                                  |  |  |
| 438300                          | E         | AAD                          |  |  |                                  |  |  |
| 438400                          | E         | AAD                          |  |  |                                  |  |  |
| 438500                          | E         | AAD                          |  |  |                                  |  |  |
| 438600                          | E         | AAD                          |  |  |                                  |  |  |
| 438700                          | E         | AAD                          |  |  |                                  |  |  |
| 438800                          | E         | AAD                          |  |  |                                  |  |  |
| 438900                          | E         | AAD                          |  |  |                                  |  |  |
| 439000                          | E         | AAD                          |  |  |                                  |  |  |
| 439100                          | E         | AAD                          |  |  |                                  |  |  |
| 439190                          | E         | AAD                          |  |  |                                  |  |  |
| 439200                          | E         | AAD                          |  |  |                                  |  |  |
| 439300                          | E         | AAD                          |  |  |                                  |  |  |
| 439400                          | E         | AAD                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAD                          |  |  |                                  |  |  |
| 439402                          | E         | AAD                          |  |  |                                  |  |  |
| 439412                          | E         | AAD                          |  |  |                                  |  |  |
| 439432                          | E         | AAD                          |  |  |                                  |  |  |
| 439440                          | E         | AAD                          |  |  |                                  |  |  |
| 439500                          | E         | AAD                          |  |  |                                  |  |  |
| 439502                          | E         | AAD                          |  |  |                                  |  |  |
| 439504                          | E         | AAD                          |  |  |                                  |  |  |
| 439600                          | E         | AAD                          |  |  |                                  |  |  |
| 439700                          | E         | AAD                          |  |  |                                  |  |  |
| 439701                          | E         | AAD                          |  |  |                                  |  |  |
| 439702                          | E         | AAD                          |  |  |                                  |  |  |
| 439703                          | E         | AAD                          |  |  |                                  |  |  |
| 439730                          | E         | AAD                          |  |  |                                  |  |  |
| 439800                          | E         | AAD                          |  |  |                                  |  |  |
| 439801                          | E         | AAD                          |  |  |                                  |  |  |
| 439900                          | E         | AAD                          |  |  |                                  |  |  |
| 442000                          | E         | AAD                          |  |  |                                  |  |  |
| 443000                          | E         | AAD                          |  |  |                                  |  |  |
| 445000                          | E         | AAD                          |  |  |                                  |  |  |
| 449000                          | E         | AAD                          |  |  |                                  |  |  |
| 451000                          | E         | AAD                          |  |  |                                  |  |  |
| 459000                          | E         | AAD                          |  |  |                                  |  |  |
| 461000                          | E         | AAD                          |  |  |                                  |  |  |
| 462000                          | E         | AAD                          |  |  |                                  |  |  |
| 462090                          | E         | AAD                          |  |  |                                  |  |  |
| 462091                          | E         | AAD                          |  |  |                                  |  |  |
| 463500                          | E         | AAD                          |  |  |                                  |  |  |
| 465000                          | E         | AAD                          |  |  |                                  |  |  |
| 469000                          | E         | AAD                          |  |  |                                  |  |  |
| 470000                          | E         | AAD                          |  |  |                                  |  |  |
| 472000                          | E         | AAD                          |  |  |                                  |  |  |
| 479010                          | E         | AAD                          |  |  |                                  |  |  |
| 480100                          | E         | AAD                          |  |  |                                  |  |  |
| 480110                          | E         | AAD                          |  |  |                                  |  |  |
| 480200                          | E         | AAD                          |  |  |                                  |  |  |
| 483100                          | E         | AAD                          |  |  |                                  |  |  |
| 483200                          | E         | AAD                          |  |  |                                  |  |  |
| 487100                          | E         | AAD                          |  |  |                                  |  |  |
| 487200                          | E         | AAD                          |  |  |                                  |  |  |
| 488100                          | E         | AAD                          |  |  |                                  |  |  |
| 488200                          | E         | AAD                          |  |  |                                  |  |  |
| 490100                          | E         | AAD                          |  |  |                                  |  |  |
| 490110                          | E         | AAD                          |  |  |                                  |  |  |
| 490200                          | E         | AAD                          |  |  |                                  |  |  |
| 490800                          | E         | AAD                          |  |  |                                  |  |  |
| 493100                          | E         | AAD                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAD                          |  |  |                                  |  |  |
| 497200                          | E         | AAD                          |  |  |                                  |  |  |
| 498100                          | E         | AAD                          |  |  |                                  |  |  |
| 498200                          | E         | AAD                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 198  
Rule Name: USSGL 488100 Balance Check  
Description: USSGL account 488100 ending must have a credit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Less Than Or Equal (<=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 488100                          | E         |  |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 199  
Rule Name: USSGL 498100 Balance Check  
Description: USSGL account 498100 ending must have a credit balance at a TAS level  
Type: SZ: USSGL / Zero  
Operand: Less Than Or Equal (<=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End |  |  |  | Zero                             |  |  |
| 498100                          | E         |  |  |  | 0                                |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 200**Rule Name:** Anticipated Budgetary Resources Equals Anticipated Status of Budgetary Resources**Description:** For ending balances, the sum of the anticipated budgetary resources equals the sum of the anticipated status of budgetary resources**Type:** SS: USSGL / USSGL**Operand:** Equal (=)**Fatal Period:****Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL Account Number            | Begin/End |  |  |  | USSGL Account Number             | Begin/End |  |  |  |
| 403400                          | E         |  |  |  | 449000                           | E         |  |  |  |
| 403500                          | E         |  |  |  | 459000                           | E         |  |  |  |
| 404400                          | E         |  |  |  | 469000                           | E         |  |  |  |
| 404700                          | E         |  |  |  |                                  |           |  |  |  |
| 404800                          | E         |  |  |  |                                  |           |  |  |  |
| 405000                          | E         |  |  |  |                                  |           |  |  |  |
| 406000                          | E         |  |  |  |                                  |           |  |  |  |
| 407000                          | E         |  |  |  |                                  |           |  |  |  |
| 408000                          | E         |  |  |  |                                  |           |  |  |  |
| 412000                          | E         |  |  |  |                                  |           |  |  |  |
| 412050                          | E         |  |  |  |                                  |           |  |  |  |
| 416000                          | E         |  |  |  |                                  |           |  |  |  |
| 416500                          | E         |  |  |  |                                  |           |  |  |  |
| 416512                          | E         |  |  |  |                                  |           |  |  |  |
| 418000                          | E         |  |  |  |                                  |           |  |  |  |
| 418300                          | E         |  |  |  |                                  |           |  |  |  |
| 421000                          | E         |  |  |  |                                  |           |  |  |  |
| 421100                          | E         |  |  |  |                                  |           |  |  |  |
| 421500                          | E         |  |  |  |                                  |           |  |  |  |
| 421512                          | E         |  |  |  |                                  |           |  |  |  |
| 431000                          | E         |  |  |  |                                  |           |  |  |  |
| 438600                          | E         |  |  |  |                                  |           |  |  |  |
| 438900                          | E         |  |  |  |                                  |           |  |  |  |
| 439432                          | E         |  |  |  |                                  |           |  |  |  |
| 439502                          | E         |  |  |  |                                  |           |  |  |  |
| 439702                          | E         |  |  |  |                                  |           |  |  |  |
| 439703                          | E         |  |  |  |                                  |           |  |  |  |
| 439801                          | E         |  |  |  |                                  |           |  |  |  |
| 479010                          | E         |  |  |  |                                  |           |  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 201  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 480100                          | E         | D                           | U          |  | 0                                |  |  |
| 480110                          | E         | D                           | U          |  |                                  |  |  |
| 483100                          | E         | D                           | U          |  |                                  |  |  |
| 487100                          | E         | D                           | U          |  |                                  |  |  |
| 488100                          | E         | D                           | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 202  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "R"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 480100                          | E         | R                           | U          |  | 0                                |  |  |
| 480110                          | E         | R                           | U          |  |                                  |  |  |
| 483100                          | E         | R                           | U          |  |                                  |  |  |
| 487100                          | E         | R                           | U          |  |                                  |  |  |
| 488100                          | E         | R                           | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 203  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                        |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator | TAS STATUS |  | Zero                             |  |  |
| 480100                          | E         | D                      | U          |  | 0                                |  |  |
| 480110                          | E         | D                      | U          |  |                                  |  |  |
| 483100                          | E         | D                      | U          |  |                                  |  |  |
| 487100                          | E         | D                      | U          |  |                                  |  |  |
| 488100                          | E         | D                      | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 204  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "M"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                        |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator | TAS STATUS |  | Zero                             |  |  |
| 480100                          | E         | M                      | U          |  | 0                                |  |  |
| 480110                          | E         | M                      | U          |  |                                  |  |  |
| 483100                          | E         | M                      | U          |  |                                  |  |  |
| 487100                          | E         | M                      | U          |  |                                  |  |  |
| 488100                          | E         | M                      | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 205  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 490100                          | E         | D                           | U          |  | 0                                |  |  |
| 490110                          | E         | D                           | U          |  |                                  |  |  |
| 493100                          | E         | D                           | U          |  |                                  |  |  |
| 497100                          | E         | D                           | U          |  |                                  |  |  |
| 498100                          | E         | D                           | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 206  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "R"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 490100                          | E         | R                           | U          |  | 0                                |  |  |
| 490110                          | E         | R                           | U          |  |                                  |  |  |
| 493100                          | E         | R                           | U          |  |                                  |  |  |
| 497100                          | E         | R                           | U          |  |                                  |  |  |
| 498100                          | E         | R                           | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 207  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                        |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator | TAS STATUS |  | Zero                             |  |  |
| 490100                          | E         | D                      | U          |  | 0                                |  |  |
| 490110                          | E         | D                      | U          |  |                                  |  |  |
| 493100                          | E         | D                      | U          |  |                                  |  |  |
| 497100                          | E         | D                      | U          |  |                                  |  |  |
| 498100                          | E         | D                      | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 208  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "M"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

| Left Side Attribute Combination |           |                        |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator | TAS STATUS |  | Zero                             |  |  |
| 490100                          | E         | M                      | U          |  | 0                                |  |  |
| 490110                          | E         | M                      | U          |  |                                  |  |  |
| 493100                          | E         | M                      | U          |  |                                  |  |  |
| 497100                          | E         | M                      | U          |  |                                  |  |  |
| 498100                          | E         | M                      | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 209  
**Rule Name:** Ending unobligated balance in expiring TAS where Reimbursable Flag value is "R"  
**Description:** An expiring TAS must have a zero balance for reimbursements earned and refunds in period 12.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

| Left Side Attribute Combination |           |                             |                              |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------------------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | ENDING PERIOD OF AVAILABILIT |  | Zero                             |  |  |
| 442000                          | E         | R                           | 2025                         |  | 0                                |  |  |
| 443000                          | E         | R                           | 2025                         |  |                                  |  |  |
| 445000                          | E         | R                           | 2025                         |  |                                  |  |  |
| 451000                          | E         | R                           | 2025                         |  |                                  |  |  |
| 461000                          | E         | R                           | 2025                         |  |                                  |  |  |
| 462000                          | E         | R                           | 2025                         |  |                                  |  |  |
| 470000                          | E         | R                           | 2025                         |  |                                  |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 210  
**Rule Name:** Withdrawal for existing unpaid obligations (undelivered)  
**Description:** USSGL account 480110 must be less than or equal to USSGL account 497200.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |           |        |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|-----------|--------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | USSGL Account Number             | Begin/End | PY Adj |  |  |
| 480110                          | E         | X      |  |  | 497200                           | E         | X      |  |  |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 211  
**Rule Name:** Withdrawal for existing unpaid obligations (delivered)  
**Description:** USSGL account 490110 must be less than or equal to USSGL account 497200.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |           |        |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|-----------|--------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | USSGL Account Number             | Begin/End | PY Adj |  |  |
| 490110                          | E         | X      |  |  | 497200                           | E         | X      |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 212  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 411100                          | E         | D                           | U          |  | 0                                |  |  |
| 411200                          | E         | D                           | U          |  |                                  |  |  |
| 411300                          | E         | D                           | U          |  |                                  |  |  |
| 411400                          | E         | D                           | U          |  |                                  |  |  |
| 411500                          | E         | D                           | U          |  |                                  |  |  |
| 411600                          | E         | D                           | U          |  |                                  |  |  |
| 411601                          | E         | D                           | U          |  |                                  |  |  |
| 411700                          | E         | D                           | U          |  |                                  |  |  |
| 411800                          | E         | D                           | U          |  |                                  |  |  |
| 411900                          | E         | D                           | U          |  |                                  |  |  |
| 411910                          | E         | D                           | U          |  |                                  |  |  |
| 411912                          | E         | D                           | U          |  |                                  |  |  |
| 412500                          | E         | D                           | U          |  |                                  |  |  |
| 412800                          | E         | D                           | U          |  |                                  |  |  |
| 412900                          | E         | D                           | U          |  |                                  |  |  |
| 413000                          | E         | D                           | U          |  |                                  |  |  |
| 413800                          | E         | D                           | U          |  |                                  |  |  |
| 413810                          | E         | D                           | U          |  |                                  |  |  |
| 414200                          | E         | D                           | U          |  |                                  |  |  |
| 414201                          | E         | D                           | U          |  |                                  |  |  |
| 414202                          | E         | D                           | U          |  |                                  |  |  |
| 414203                          | E         | D                           | U          |  |                                  |  |  |
| 414600                          | E         | D                           | U          |  |                                  |  |  |
| 414700                          | E         | D                           | U          |  |                                  |  |  |
| 414800                          | E         | D                           | U          |  |                                  |  |  |
| 415000                          | E         | D                           | U          |  |                                  |  |  |
| 415100                          | E         | D                           | U          |  |                                  |  |  |
| 415200                          | E         | D                           | U          |  |                                  |  |  |
| 415900                          | E         | D                           | U          |  |                                  |  |  |
| 415901                          | E         | D                           | U          |  |                                  |  |  |
| 416700                          | E         | D                           | U          |  |                                  |  |  |
| 416712                          | E         | D                           | U          |  |                                  |  |  |
| 417000                          | E         | D                           | U          |  |                                  |  |  |
| 417300                          | E         | D                           | U          |  |                                  |  |  |
| 417312                          | E         | D                           | U          |  |                                  |  |  |
| 417400                          | E         | D                           | U          |  |                                  |  |  |
| 417500                          | E         | D                           | U          |  |                                  |  |  |
| 417600                          | E         | D                           | U          |  |                                  |  |  |
| 419000                          | E         | D                           | U          |  |                                  |  |  |
| 419100                          | E         | D                           | U          |  |                                  |  |  |
| 419200                          | E         | D                           | U          |  |                                  |  |  |
| 419300                          | E         | D                           | U          |  |                                  |  |  |
| 419500                          | E         | D                           | U          |  |                                  |  |  |
| 420100                          | E         | D                           | U          |  |                                  |  |  |
| 421200                          | E         | D                           | U          |  |                                  |  |  |
| 425500                          | E         | D                           | U          |  |                                  |  |  |
| 425512                          | E         | D                           | U          |  |                                  |  |  |
| 426000                          | E         | D                           | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 212  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 426100                          | E         | D                           | U          |  |                                  |  |  |
| 426200                          | E         | D                           | U          |  |                                  |  |  |
| 426300                          | E         | D                           | U          |  |                                  |  |  |
| 426400                          | E         | D                           | U          |  |                                  |  |  |
| 426500                          | E         | D                           | U          |  |                                  |  |  |
| 426600                          | E         | D                           | U          |  |                                  |  |  |
| 426700                          | E         | D                           | U          |  |                                  |  |  |
| 426800                          | E         | D                           | U          |  |                                  |  |  |
| 426900                          | E         | D                           | U          |  |                                  |  |  |
| 427000                          | E         | D                           | U          |  |                                  |  |  |
| 427100                          | E         | D                           | U          |  |                                  |  |  |
| 427300                          | E         | D                           | U          |  |                                  |  |  |
| 427500                          | E         | D                           | U          |  |                                  |  |  |
| 427600                          | E         | D                           | U          |  |                                  |  |  |
| 427700                          | E         | D                           | U          |  |                                  |  |  |
| 429000                          | E         | D                           | U          |  |                                  |  |  |
| 435100                          | E         | D                           | U          |  |                                  |  |  |
| 435400                          | E         | D                           | U          |  |                                  |  |  |
| 435500                          | E         | D                           | U          |  |                                  |  |  |
| 435600                          | E         | D                           | U          |  |                                  |  |  |
| 437000                          | E         | D                           | U          |  |                                  |  |  |
| 438700                          | E         | D                           | U          |  |                                  |  |  |
| 438800                          | E         | D                           | U          |  |                                  |  |  |
| 439100                          | E         | D                           | U          |  |                                  |  |  |
| 439200                          | E         | D                           | U          |  |                                  |  |  |
| 439300                          | E         | D                           | U          |  |                                  |  |  |
| 490200                          | E         | D                           | U          |  |                                  |  |  |
| 497200                          | E         | D                           | U          |  |                                  |  |  |
| 498200                          | E         | D                           | U          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 213  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 412250                          | E         | R                           | U          |  | 0                                |  |  |
| 414600                          | E         | R                           | U          |  |                                  |  |  |
| 414700                          | E         | R                           | U          |  |                                  |  |  |
| 415100                          | E         | R                           | U          |  |                                  |  |  |
| 415200                          | E         | R                           | U          |  |                                  |  |  |
| 417000                          | E         | R                           | U          |  |                                  |  |  |
| 417500                          | E         | R                           | U          |  |                                  |  |  |
| 417600                          | E         | R                           | U          |  |                                  |  |  |
| 419000                          | E         | R                           | U          |  |                                  |  |  |
| 419100                          | E         | R                           | U          |  |                                  |  |  |
| 419500                          | E         | R                           | U          |  |                                  |  |  |
| 420100                          | E         | R                           | U          |  |                                  |  |  |
| 425200                          | E         | R                           | U          |  |                                  |  |  |
| 425300                          | E         | R                           | U          |  |                                  |  |  |
| 425400                          | E         | R                           | U          |  |                                  |  |  |
| 426100                          | E         | R                           | U          |  |                                  |  |  |
| 426200                          | E         | R                           | U          |  |                                  |  |  |
| 426300                          | E         | R                           | U          |  |                                  |  |  |
| 426500                          | E         | R                           | U          |  |                                  |  |  |
| 426900                          | E         | R                           | U          |  |                                  |  |  |
| 439300                          | E         | R                           | U          |  |                                  |  |  |
| 490200                          | E         | R                           | U          |  |                                  |  |  |
| 497200                          | E         | R                           | U          |  |                                  |  |  |
| 498200                          | E         | R                           | U          |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 214  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 411100                          | E         | D                           | E          |  | 0                                |  |  |
| 411200                          | E         | D                           | E          |  |                                  |  |  |
| 411300                          | E         | D                           | E          |  |                                  |  |  |
| 411400                          | E         | D                           | E          |  |                                  |  |  |
| 411500                          | E         | D                           | E          |  |                                  |  |  |
| 411600                          | E         | D                           | E          |  |                                  |  |  |
| 411700                          | E         | D                           | E          |  |                                  |  |  |
| 411800                          | E         | D                           | E          |  |                                  |  |  |
| 411900                          | E         | D                           | E          |  |                                  |  |  |
| 411910                          | E         | D                           | E          |  |                                  |  |  |
| 412500                          | E         | D                           | E          |  |                                  |  |  |
| 412800                          | E         | D                           | E          |  |                                  |  |  |
| 412900                          | E         | D                           | E          |  |                                  |  |  |
| 413800                          | E         | D                           | E          |  |                                  |  |  |
| 414600                          | E         | D                           | E          |  |                                  |  |  |
| 414700                          | E         | D                           | E          |  |                                  |  |  |
| 414800                          | E         | D                           | E          |  |                                  |  |  |
| 415000                          | E         | D                           | E          |  |                                  |  |  |
| 415100                          | E         | D                           | E          |  |                                  |  |  |
| 415200                          | E         | D                           | E          |  |                                  |  |  |
| 416700                          | E         | D                           | E          |  |                                  |  |  |
| 417000                          | E         | D                           | E          |  |                                  |  |  |
| 417400                          | E         | D                           | E          |  |                                  |  |  |
| 417500                          | E         | D                           | E          |  |                                  |  |  |
| 417600                          | E         | D                           | E          |  |                                  |  |  |
| 419000                          | E         | D                           | E          |  |                                  |  |  |
| 419100                          | E         | D                           | E          |  |                                  |  |  |
| 419200                          | E         | D                           | E          |  |                                  |  |  |
| 419300                          | E         | D                           | E          |  |                                  |  |  |
| 419500                          | E         | D                           | E          |  |                                  |  |  |
| 419600                          | E         | D                           | E          |  |                                  |  |  |
| 419700                          | E         | D                           | E          |  |                                  |  |  |
| 420100                          | E         | D                           | E          |  |                                  |  |  |
| 421200                          | E         | D                           | E          |  |                                  |  |  |
| 425500                          | E         | D                           | E          |  |                                  |  |  |
| 426000                          | E         | D                           | E          |  |                                  |  |  |
| 426100                          | E         | D                           | E          |  |                                  |  |  |
| 426200                          | E         | D                           | E          |  |                                  |  |  |
| 426300                          | E         | D                           | E          |  |                                  |  |  |
| 426400                          | E         | D                           | E          |  |                                  |  |  |
| 426500                          | E         | D                           | E          |  |                                  |  |  |
| 426600                          | E         | D                           | E          |  |                                  |  |  |
| 426700                          | E         | D                           | E          |  |                                  |  |  |
| 426900                          | E         | D                           | E          |  |                                  |  |  |
| 427000                          | E         | D                           | E          |  |                                  |  |  |
| 427100                          | E         | D                           | E          |  |                                  |  |  |
| 427500                          | E         | D                           | E          |  |                                  |  |  |
| 427600                          | E         | D                           | E          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 214  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 427700                          | E         | D                           | E          |  |                                  |  |  |
| 429000                          | E         | D                           | E          |  |                                  |  |  |
| 435100                          | E         | D                           | E          |  |                                  |  |  |
| 435400                          | E         | D                           | E          |  |                                  |  |  |
| 435500                          | E         | D                           | E          |  |                                  |  |  |
| 435600                          | E         | D                           | E          |  |                                  |  |  |
| 437000                          | E         | D                           | E          |  |                                  |  |  |
| 438700                          | E         | D                           | E          |  |                                  |  |  |
| 438800                          | E         | D                           | E          |  |                                  |  |  |
| 439000                          | E         | D                           | E          |  |                                  |  |  |
| 439100                          | E         | D                           | E          |  |                                  |  |  |
| 439200                          | E         | D                           | E          |  |                                  |  |  |
| 439300                          | E         | D                           | E          |  |                                  |  |  |
| 490200                          | E         | D                           | E          |  |                                  |  |  |
| 497200                          | E         | D                           | E          |  |                                  |  |  |
| 498200                          | E         | D                           | E          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 215  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |            |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|------------|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR | TAS STATUS |  | Zero                             |  |  |
| 414600                          | E         | R                           | E          |  | 0                                |  |  |
| 414700                          | E         | R                           | E          |  |                                  |  |  |
| 415100                          | E         | R                           | E          |  |                                  |  |  |
| 415200                          | E         | R                           | E          |  |                                  |  |  |
| 417000                          | E         | R                           | E          |  |                                  |  |  |
| 417500                          | E         | R                           | E          |  |                                  |  |  |
| 417600                          | E         | R                           | E          |  |                                  |  |  |
| 419000                          | E         | R                           | E          |  |                                  |  |  |
| 419100                          | E         | R                           | E          |  |                                  |  |  |
| 419500                          | E         | R                           | E          |  |                                  |  |  |
| 420100                          | E         | R                           | E          |  |                                  |  |  |
| 425200                          | E         | R                           | E          |  |                                  |  |  |
| 425300                          | E         | R                           | E          |  |                                  |  |  |
| 425400                          | E         | R                           | E          |  |                                  |  |  |
| 426100                          | E         | R                           | E          |  |                                  |  |  |
| 426200                          | E         | R                           | E          |  |                                  |  |  |
| 426300                          | E         | R                           | E          |  |                                  |  |  |
| 426500                          | E         | R                           | E          |  |                                  |  |  |
| 426900                          | E         | R                           | E          |  |                                  |  |  |
| 439300                          | E         | R                           | E          |  |                                  |  |  |
| 490200                          | E         | R                           | E          |  |                                  |  |  |
| 497200                          | E         | R                           | E          |  |                                  |  |  |
| 498200                          | E         | R                           | E          |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 216  
**Rule Name:** Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts).  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal ( $\geq$ )  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 101000                          | E         | U          |  |  | 0                                |  |  |
| 109000                          | E         | U          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 217  
Rule Name: USSGL 480200 Balance Check  
Description: USSGL account 480200 ending must have a credit balance at a TAS level.  
Type: SZ: USSGL / Zero  
Operand: Less Than Or Equal (<=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |                                 |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|---------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEGINNING PERIOD OF AVAILABILIT |  |  | Zero                             |  |  |
| 480200                          | E         | 2024                            |  |  | 0                                |  |  |
| 480200                          | E         | 2025                            |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 218  
Rule Name: USSGL 490200 Balance Check  
Description: USSGL account 490200 ending must have a credit balance at a TAS level.  
Type: SZ: USSGL / Zero  
Operand: Less Than Or Equal (<=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

| Left Side Attribute Combination |           |        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | PY Adj |  |  | Zero                             |  |  |
| 490200                          | E         | X      |  |  | 0                                |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 219  
**Rule Name:** Normal Balance Post Closing Check for Undelivered Orders-Obligations, Prepaid/Advanced (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 480200                          | E         | U          |  |  | 0                                |  |  |
| 483200                          | E         | U          |  |  |                                  |  |  |
| 487200                          | E         | U          |  |  |                                  |  |  |
| 488200                          | E         | U          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 220  
**Rule Name:** Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year  
**Description:** Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination                           |  |         |
|--|--|---------|--|--|---------|
| Statement  | Line Number                                | Operand | Statement  | Line Number  | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources | 4011 - Outlays from discretionary balances | +       | SF 133: Report on Budget Execution and Budgetary Resources | 1000 - Unobligated balance brought forward, Oct 1  | +       |
| SF 133: Report on Budget Execution and Budgetary Resources | 4101 - Outlays from mandatory balances     | +       | SF 133: Report on Budget Execution and Budgetary Resources | 1010 - Unobligated balance transferred to other accounts (-)   | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1011 - Unobligated balance transferred from other accounts   | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)   | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)                            | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)   | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1021 - Recoveries of prior year unpaid obligations   | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1022 - Capital transfer of unobligated balances to general fund (-)  | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1023 - Unobligated balances applied to repay debt (-)  | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1024 - Unobligated balance of borrowing authority withdrawn (-)  | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1025 - Unobligated balance of contract authority withdrawn (-)   | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)                       | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds) | +       |
|  |  |         | SF 133: Report on Budget Execution and Budgetary Resources | 1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving                              | +       |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 220  
**Rule Name:** Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year  
**Description:** Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |   |         |
|---------------------------------|-------------|---------|--|---|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number   | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1029 - Other balances withdrawn to Treasury (-)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1030 - Other balances withdrawn to special or trust funds (-)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1031 - Other balances not available (-)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)       | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1033 - Recoveries of prior year paid obligations  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1036 - Adjustment for debt forgiveness  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1037 - Unobligated balance of appropriation withdrawn (-)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1038 - Sequester (previously unavailable) for withdrawal  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1039 - Offset to adjustment for change in allocation of trust fund limitation (+ or -)                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1040 - Adjustment to prior year indefinite appropriations in subsequent fiscal year                     | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1041 - Other balances previously not available  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1042 - Adjustment for change in allocation (general fund portion) (-)                                   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1043 - Adjustment for change in allocation (offsetting collection/collected portion)                    | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1044 - Adjustment for change in allocation (offsetting collection/receivable portion)                   | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 220  
**Rule Name:** Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year  
**Description:** Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |             |         | Right Side Attribute Combination                           |  |         |
|---------------------------------|-------------|---------|--|--|---------|
| Statement                       | Line Number | Operand | Statement  | Line Number  | Operand |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1045 - Adjustment for change in allocation (trust fund portion)            | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1046 - Adjustment for change in net principal (+ or -)                     | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 1047 - Withdrawal for existing unpaid obligation (-)                       | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3000 - Unpaid obligations, brought forward, Oct 1                          | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3001 - Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)   | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3011 - Obligations ("upward adjustments"), expired accounts                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3012 - Withdrawal for existing unpaid obligations                          | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3030 - Unpaid obligations transferred to other accounts (-)                | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3031 - Unpaid obligations transferred from other accounts                  | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3040 - Recoveries of prior year unpaid obligations, unexpired accounts (-) | +       |
|                                 |             |         | SF 133: Report on Budget Execution and Budgetary Resources | 3041 - Recoveries of prior year unpaid obligations, expired accounts (-)   | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAE                          |  |  | 0                                |  |  |
| 403500                          | E         | AAE                          |  |  |                                  |  |  |
| 404400                          | E         | AAE                          |  |  |                                  |  |  |
| 404700                          | E         | AAE                          |  |  |                                  |  |  |
| 404800                          | E         | AAE                          |  |  |                                  |  |  |
| 405000                          | E         | AAE                          |  |  |                                  |  |  |
| 406000                          | E         | AAE                          |  |  |                                  |  |  |
| 407000                          | E         | AAE                          |  |  |                                  |  |  |
| 408000                          | E         | AAE                          |  |  |                                  |  |  |
| 408100                          | E         | AAE                          |  |  |                                  |  |  |
| 408200                          | E         | AAE                          |  |  |                                  |  |  |
| 408300                          | E         | AAE                          |  |  |                                  |  |  |
| 411100                          | E         | AAE                          |  |  |                                  |  |  |
| 411200                          | E         | AAE                          |  |  |                                  |  |  |
| 411300                          | E         | AAE                          |  |  |                                  |  |  |
| 411400                          | E         | AAE                          |  |  |                                  |  |  |
| 411500                          | E         | AAE                          |  |  |                                  |  |  |
| 411600                          | E         | AAE                          |  |  |                                  |  |  |
| 411601                          | E         | AAE                          |  |  |                                  |  |  |
| 411700                          | E         | AAE                          |  |  |                                  |  |  |
| 411800                          | E         | AAE                          |  |  |                                  |  |  |
| 411900                          | E         | AAE                          |  |  |                                  |  |  |
| 411910                          | E         | AAE                          |  |  |                                  |  |  |
| 411912                          | E         | AAE                          |  |  |                                  |  |  |
| 411920                          | E         | AAE                          |  |  |                                  |  |  |
| 411990                          | E         | AAE                          |  |  |                                  |  |  |
| 411991                          | E         | AAE                          |  |  |                                  |  |  |
| 411992                          | E         | AAE                          |  |  |                                  |  |  |
| 411993                          | E         | AAE                          |  |  |                                  |  |  |
| 411994                          | E         | AAE                          |  |  |                                  |  |  |
| 412000                          | E         | AAE                          |  |  |                                  |  |  |
| 412050                          | E         | AAE                          |  |  |                                  |  |  |
| 412100                          | E         | AAE                          |  |  |                                  |  |  |
| 412200                          | E         | AAE                          |  |  |                                  |  |  |
| 412250                          | E         | AAE                          |  |  |                                  |  |  |
| 412300                          | E         | AAE                          |  |  |                                  |  |  |
| 412400                          | E         | AAE                          |  |  |                                  |  |  |
| 412500                          | E         | AAE                          |  |  |                                  |  |  |
| 412600                          | E         | AAE                          |  |  |                                  |  |  |
| 412700                          | E         | AAE                          |  |  |                                  |  |  |
| 412800                          | E         | AAE                          |  |  |                                  |  |  |
| 412900                          | E         | AAE                          |  |  |                                  |  |  |
| 413000                          | E         | AAE                          |  |  |                                  |  |  |
| 413100                          | E         | AAE                          |  |  |                                  |  |  |
| 413120                          | E         | AAE                          |  |  |                                  |  |  |
| 413200                          | E         | AAE                          |  |  |                                  |  |  |
| 413300                          | E         | AAE                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAE                          |  |  |                                  |  |  |
| 413415                          | E         | AAE                          |  |  |                                  |  |  |
| 413500                          | E         | AAE                          |  |  |                                  |  |  |
| 413600                          | E         | AAE                          |  |  |                                  |  |  |
| 413700                          | E         | AAE                          |  |  |                                  |  |  |
| 413800                          | E         | AAE                          |  |  |                                  |  |  |
| 413810                          | E         | AAE                          |  |  |                                  |  |  |
| 413900                          | E         | AAE                          |  |  |                                  |  |  |
| 414000                          | E         | AAE                          |  |  |                                  |  |  |
| 414100                          | E         | AAE                          |  |  |                                  |  |  |
| 414120                          | E         | AAE                          |  |  |                                  |  |  |
| 414200                          | E         | AAE                          |  |  |                                  |  |  |
| 414201                          | E         | AAE                          |  |  |                                  |  |  |
| 414202                          | E         | AAE                          |  |  |                                  |  |  |
| 414203                          | E         | AAE                          |  |  |                                  |  |  |
| 414300                          | E         | AAE                          |  |  |                                  |  |  |
| 414400                          | E         | AAE                          |  |  |                                  |  |  |
| 414500                          | E         | AAE                          |  |  |                                  |  |  |
| 414600                          | E         | AAE                          |  |  |                                  |  |  |
| 414700                          | E         | AAE                          |  |  |                                  |  |  |
| 414800                          | E         | AAE                          |  |  |                                  |  |  |
| 414900                          | E         | AAE                          |  |  |                                  |  |  |
| 414910                          | E         | AAE                          |  |  |                                  |  |  |
| 415000                          | E         | AAE                          |  |  |                                  |  |  |
| 415100                          | E         | AAE                          |  |  |                                  |  |  |
| 415200                          | E         | AAE                          |  |  |                                  |  |  |
| 415300                          | E         | AAE                          |  |  |                                  |  |  |
| 415400                          | E         | AAE                          |  |  |                                  |  |  |
| 415500                          | E         | AAE                          |  |  |                                  |  |  |
| 415700                          | E         | AAE                          |  |  |                                  |  |  |
| 415730                          | E         | AAE                          |  |  |                                  |  |  |
| 415800                          | E         | AAE                          |  |  |                                  |  |  |
| 415900                          | E         | AAE                          |  |  |                                  |  |  |
| 415901                          | E         | AAE                          |  |  |                                  |  |  |
| 416000                          | E         | AAE                          |  |  |                                  |  |  |
| 416500                          | E         | AAE                          |  |  |                                  |  |  |
| 416512                          | E         | AAE                          |  |  |                                  |  |  |
| 416600                          | E         | AAE                          |  |  |                                  |  |  |
| 416612                          | E         | AAE                          |  |  |                                  |  |  |
| 416700                          | E         | AAE                          |  |  |                                  |  |  |
| 416712                          | E         | AAE                          |  |  |                                  |  |  |
| 416800                          | E         | AAE                          |  |  |                                  |  |  |
| 417000                          | E         | AAE                          |  |  |                                  |  |  |
| 417100                          | E         | AAE                          |  |  |                                  |  |  |
| 417112                          | E         | AAE                          |  |  |                                  |  |  |
| 417200                          | E         | AAE                          |  |  |                                  |  |  |
| 417212                          | E         | AAE                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAE                          |  |  |                                  |  |  |
| 417312                          | E         | AAE                          |  |  |                                  |  |  |
| 417400                          | E         | AAE                          |  |  |                                  |  |  |
| 417500                          | E         | AAE                          |  |  |                                  |  |  |
| 417590                          | E         | AAE                          |  |  |                                  |  |  |
| 417600                          | E         | AAE                          |  |  |                                  |  |  |
| 417690                          | E         | AAE                          |  |  |                                  |  |  |
| 418000                          | E         | AAE                          |  |  |                                  |  |  |
| 418300                          | E         | AAE                          |  |  |                                  |  |  |
| 419000                          | E         | AAE                          |  |  |                                  |  |  |
| 419100                          | E         | AAE                          |  |  |                                  |  |  |
| 419200                          | E         | AAE                          |  |  |                                  |  |  |
| 419300                          | E         | AAE                          |  |  |                                  |  |  |
| 419500                          | E         | AAE                          |  |  |                                  |  |  |
| 419600                          | E         | AAE                          |  |  |                                  |  |  |
| 419700                          | E         | AAE                          |  |  |                                  |  |  |
| 419900                          | E         | AAE                          |  |  |                                  |  |  |
| 420100                          | E         | AAE                          |  |  |                                  |  |  |
| 420190                          | E         | AAE                          |  |  |                                  |  |  |
| 421000                          | E         | AAE                          |  |  |                                  |  |  |
| 421100                          | E         | AAE                          |  |  |                                  |  |  |
| 421200                          | E         | AAE                          |  |  |                                  |  |  |
| 421500                          | E         | AAE                          |  |  |                                  |  |  |
| 421512                          | E         | AAE                          |  |  |                                  |  |  |
| 422100                          | E         | AAE                          |  |  |                                  |  |  |
| 422200                          | E         | AAE                          |  |  |                                  |  |  |
| 422300                          | E         | AAE                          |  |  |                                  |  |  |
| 422500                          | E         | AAE                          |  |  |                                  |  |  |
| 422512                          | E         | AAE                          |  |  |                                  |  |  |
| 423000                          | E         | AAE                          |  |  |                                  |  |  |
| 423100                          | E         | AAE                          |  |  |                                  |  |  |
| 423110                          | E         | AAE                          |  |  |                                  |  |  |
| 423200                          | E         | AAE                          |  |  |                                  |  |  |
| 423300                          | E         | AAE                          |  |  |                                  |  |  |
| 423400                          | E         | AAE                          |  |  |                                  |  |  |
| 423500                          | E         | AAE                          |  |  |                                  |  |  |
| 424000                          | E         | AAE                          |  |  |                                  |  |  |
| 425100                          | E         | AAE                          |  |  |                                  |  |  |
| 425200                          | E         | AAE                          |  |  |                                  |  |  |
| 425300                          | E         | AAE                          |  |  |                                  |  |  |
| 425400                          | E         | AAE                          |  |  |                                  |  |  |
| 425500                          | E         | AAE                          |  |  |                                  |  |  |
| 425512                          | E         | AAE                          |  |  |                                  |  |  |
| 426000                          | E         | AAE                          |  |  |                                  |  |  |
| 426100                          | E         | AAE                          |  |  |                                  |  |  |
| 426200                          | E         | AAE                          |  |  |                                  |  |  |
| 426300                          | E         | AAE                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAE                          |  |  |                                  |  |  |
| 426500                          | E         | AAE                          |  |  |                                  |  |  |
| 426600                          | E         | AAE                          |  |  |                                  |  |  |
| 426700                          | E         | AAE                          |  |  |                                  |  |  |
| 426800                          | E         | AAE                          |  |  |                                  |  |  |
| 426900                          | E         | AAE                          |  |  |                                  |  |  |
| 427000                          | E         | AAE                          |  |  |                                  |  |  |
| 427100                          | E         | AAE                          |  |  |                                  |  |  |
| 427300                          | E         | AAE                          |  |  |                                  |  |  |
| 427500                          | E         | AAE                          |  |  |                                  |  |  |
| 427600                          | E         | AAE                          |  |  |                                  |  |  |
| 427700                          | E         | AAE                          |  |  |                                  |  |  |
| 428300                          | E         | AAE                          |  |  |                                  |  |  |
| 428500                          | E         | AAE                          |  |  |                                  |  |  |
| 428600                          | E         | AAE                          |  |  |                                  |  |  |
| 428700                          | E         | AAE                          |  |  |                                  |  |  |
| 429000                          | E         | AAE                          |  |  |                                  |  |  |
| 429500                          | E         | AAE                          |  |  |                                  |  |  |
| 429590                          | E         | AAE                          |  |  |                                  |  |  |
| 431000                          | E         | AAE                          |  |  |                                  |  |  |
| 432000                          | E         | AAE                          |  |  |                                  |  |  |
| 432100                          | E         | AAE                          |  |  |                                  |  |  |
| 433000                          | E         | AAE                          |  |  |                                  |  |  |
| 435000                          | E         | AAE                          |  |  |                                  |  |  |
| 435100                          | E         | AAE                          |  |  |                                  |  |  |
| 435190                          | E         | AAE                          |  |  |                                  |  |  |
| 435400                          | E         | AAE                          |  |  |                                  |  |  |
| 435500                          | E         | AAE                          |  |  |                                  |  |  |
| 435600                          | E         | AAE                          |  |  |                                  |  |  |
| 435700                          | E         | AAE                          |  |  |                                  |  |  |
| 436000                          | E         | AAE                          |  |  |                                  |  |  |
| 436001                          | E         | AAE                          |  |  |                                  |  |  |
| 437000                          | E         | AAE                          |  |  |                                  |  |  |
| 438200                          | E         | AAE                          |  |  |                                  |  |  |
| 438300                          | E         | AAE                          |  |  |                                  |  |  |
| 438400                          | E         | AAE                          |  |  |                                  |  |  |
| 438500                          | E         | AAE                          |  |  |                                  |  |  |
| 438600                          | E         | AAE                          |  |  |                                  |  |  |
| 438700                          | E         | AAE                          |  |  |                                  |  |  |
| 438800                          | E         | AAE                          |  |  |                                  |  |  |
| 438900                          | E         | AAE                          |  |  |                                  |  |  |
| 439000                          | E         | AAE                          |  |  |                                  |  |  |
| 439100                          | E         | AAE                          |  |  |                                  |  |  |
| 439190                          | E         | AAE                          |  |  |                                  |  |  |
| 439200                          | E         | AAE                          |  |  |                                  |  |  |
| 439300                          | E         | AAE                          |  |  |                                  |  |  |
| 439400                          | E         | AAE                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAE                          |  |  |                                  |  |  |
| 439402                          | E         | AAE                          |  |  |                                  |  |  |
| 439412                          | E         | AAE                          |  |  |                                  |  |  |
| 439432                          | E         | AAE                          |  |  |                                  |  |  |
| 439440                          | E         | AAE                          |  |  |                                  |  |  |
| 439500                          | E         | AAE                          |  |  |                                  |  |  |
| 439502                          | E         | AAE                          |  |  |                                  |  |  |
| 439504                          | E         | AAE                          |  |  |                                  |  |  |
| 439600                          | E         | AAE                          |  |  |                                  |  |  |
| 439700                          | E         | AAE                          |  |  |                                  |  |  |
| 439701                          | E         | AAE                          |  |  |                                  |  |  |
| 439702                          | E         | AAE                          |  |  |                                  |  |  |
| 439703                          | E         | AAE                          |  |  |                                  |  |  |
| 439730                          | E         | AAE                          |  |  |                                  |  |  |
| 439800                          | E         | AAE                          |  |  |                                  |  |  |
| 439801                          | E         | AAE                          |  |  |                                  |  |  |
| 439900                          | E         | AAE                          |  |  |                                  |  |  |
| 442000                          | E         | AAE                          |  |  |                                  |  |  |
| 443000                          | E         | AAE                          |  |  |                                  |  |  |
| 445000                          | E         | AAE                          |  |  |                                  |  |  |
| 449000                          | E         | AAE                          |  |  |                                  |  |  |
| 451000                          | E         | AAE                          |  |  |                                  |  |  |
| 459000                          | E         | AAE                          |  |  |                                  |  |  |
| 461000                          | E         | AAE                          |  |  |                                  |  |  |
| 462000                          | E         | AAE                          |  |  |                                  |  |  |
| 462090                          | E         | AAE                          |  |  |                                  |  |  |
| 462091                          | E         | AAE                          |  |  |                                  |  |  |
| 463500                          | E         | AAE                          |  |  |                                  |  |  |
| 465000                          | E         | AAE                          |  |  |                                  |  |  |
| 469000                          | E         | AAE                          |  |  |                                  |  |  |
| 470000                          | E         | AAE                          |  |  |                                  |  |  |
| 472000                          | E         | AAE                          |  |  |                                  |  |  |
| 479010                          | E         | AAE                          |  |  |                                  |  |  |
| 480100                          | E         | AAE                          |  |  |                                  |  |  |
| 480110                          | E         | AAE                          |  |  |                                  |  |  |
| 480200                          | E         | AAE                          |  |  |                                  |  |  |
| 483100                          | E         | AAE                          |  |  |                                  |  |  |
| 483200                          | E         | AAE                          |  |  |                                  |  |  |
| 487100                          | E         | AAE                          |  |  |                                  |  |  |
| 487200                          | E         | AAE                          |  |  |                                  |  |  |
| 488100                          | E         | AAE                          |  |  |                                  |  |  |
| 488200                          | E         | AAE                          |  |  |                                  |  |  |
| 490100                          | E         | AAE                          |  |  |                                  |  |  |
| 490110                          | E         | AAE                          |  |  |                                  |  |  |
| 490200                          | E         | AAE                          |  |  |                                  |  |  |
| 490800                          | E         | AAE                          |  |  |                                  |  |  |
| 493100                          | E         | AAE                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAE                          |  |  |                                  |  |  |
| 497200                          | E         | AAE                          |  |  |                                  |  |  |
| 498100                          | E         | AAE                          |  |  |                                  |  |  |
| 498200                          | E         | AAE                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAF                          |  |  | 0                                |  |  |
| 403500                          | E         | AAF                          |  |  |                                  |  |  |
| 404400                          | E         | AAF                          |  |  |                                  |  |  |
| 404700                          | E         | AAF                          |  |  |                                  |  |  |
| 404800                          | E         | AAF                          |  |  |                                  |  |  |
| 405000                          | E         | AAF                          |  |  |                                  |  |  |
| 406000                          | E         | AAF                          |  |  |                                  |  |  |
| 407000                          | E         | AAF                          |  |  |                                  |  |  |
| 408000                          | E         | AAF                          |  |  |                                  |  |  |
| 408100                          | E         | AAF                          |  |  |                                  |  |  |
| 408200                          | E         | AAF                          |  |  |                                  |  |  |
| 408300                          | E         | AAF                          |  |  |                                  |  |  |
| 411100                          | E         | AAF                          |  |  |                                  |  |  |
| 411200                          | E         | AAF                          |  |  |                                  |  |  |
| 411300                          | E         | AAF                          |  |  |                                  |  |  |
| 411400                          | E         | AAF                          |  |  |                                  |  |  |
| 411500                          | E         | AAF                          |  |  |                                  |  |  |
| 411600                          | E         | AAF                          |  |  |                                  |  |  |
| 411601                          | E         | AAF                          |  |  |                                  |  |  |
| 411700                          | E         | AAF                          |  |  |                                  |  |  |
| 411800                          | E         | AAF                          |  |  |                                  |  |  |
| 411900                          | E         | AAF                          |  |  |                                  |  |  |
| 411910                          | E         | AAF                          |  |  |                                  |  |  |
| 411912                          | E         | AAF                          |  |  |                                  |  |  |
| 411920                          | E         | AAF                          |  |  |                                  |  |  |
| 411990                          | E         | AAF                          |  |  |                                  |  |  |
| 411991                          | E         | AAF                          |  |  |                                  |  |  |
| 411992                          | E         | AAF                          |  |  |                                  |  |  |
| 411993                          | E         | AAF                          |  |  |                                  |  |  |
| 411994                          | E         | AAF                          |  |  |                                  |  |  |
| 412000                          | E         | AAF                          |  |  |                                  |  |  |
| 412050                          | E         | AAF                          |  |  |                                  |  |  |
| 412100                          | E         | AAF                          |  |  |                                  |  |  |
| 412200                          | E         | AAF                          |  |  |                                  |  |  |
| 412250                          | E         | AAF                          |  |  |                                  |  |  |
| 412300                          | E         | AAF                          |  |  |                                  |  |  |
| 412400                          | E         | AAF                          |  |  |                                  |  |  |
| 412500                          | E         | AAF                          |  |  |                                  |  |  |
| 412600                          | E         | AAF                          |  |  |                                  |  |  |
| 412700                          | E         | AAF                          |  |  |                                  |  |  |
| 412800                          | E         | AAF                          |  |  |                                  |  |  |
| 412900                          | E         | AAF                          |  |  |                                  |  |  |
| 413000                          | E         | AAF                          |  |  |                                  |  |  |
| 413100                          | E         | AAF                          |  |  |                                  |  |  |
| 413120                          | E         | AAF                          |  |  |                                  |  |  |
| 413200                          | E         | AAF                          |  |  |                                  |  |  |
| 413300                          | E         | AAF                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAF                          |  |  |                                  |  |  |
| 413415                          | E         | AAF                          |  |  |                                  |  |  |
| 413500                          | E         | AAF                          |  |  |                                  |  |  |
| 413600                          | E         | AAF                          |  |  |                                  |  |  |
| 413700                          | E         | AAF                          |  |  |                                  |  |  |
| 413800                          | E         | AAF                          |  |  |                                  |  |  |
| 413810                          | E         | AAF                          |  |  |                                  |  |  |
| 413900                          | E         | AAF                          |  |  |                                  |  |  |
| 414000                          | E         | AAF                          |  |  |                                  |  |  |
| 414100                          | E         | AAF                          |  |  |                                  |  |  |
| 414120                          | E         | AAF                          |  |  |                                  |  |  |
| 414200                          | E         | AAF                          |  |  |                                  |  |  |
| 414201                          | E         | AAF                          |  |  |                                  |  |  |
| 414202                          | E         | AAF                          |  |  |                                  |  |  |
| 414203                          | E         | AAF                          |  |  |                                  |  |  |
| 414300                          | E         | AAF                          |  |  |                                  |  |  |
| 414400                          | E         | AAF                          |  |  |                                  |  |  |
| 414500                          | E         | AAF                          |  |  |                                  |  |  |
| 414600                          | E         | AAF                          |  |  |                                  |  |  |
| 414700                          | E         | AAF                          |  |  |                                  |  |  |
| 414800                          | E         | AAF                          |  |  |                                  |  |  |
| 414900                          | E         | AAF                          |  |  |                                  |  |  |
| 414910                          | E         | AAF                          |  |  |                                  |  |  |
| 415000                          | E         | AAF                          |  |  |                                  |  |  |
| 415100                          | E         | AAF                          |  |  |                                  |  |  |
| 415200                          | E         | AAF                          |  |  |                                  |  |  |
| 415300                          | E         | AAF                          |  |  |                                  |  |  |
| 415400                          | E         | AAF                          |  |  |                                  |  |  |
| 415500                          | E         | AAF                          |  |  |                                  |  |  |
| 415700                          | E         | AAF                          |  |  |                                  |  |  |
| 415730                          | E         | AAF                          |  |  |                                  |  |  |
| 415800                          | E         | AAF                          |  |  |                                  |  |  |
| 415900                          | E         | AAF                          |  |  |                                  |  |  |
| 415901                          | E         | AAF                          |  |  |                                  |  |  |
| 416000                          | E         | AAF                          |  |  |                                  |  |  |
| 416500                          | E         | AAF                          |  |  |                                  |  |  |
| 416512                          | E         | AAF                          |  |  |                                  |  |  |
| 416600                          | E         | AAF                          |  |  |                                  |  |  |
| 416612                          | E         | AAF                          |  |  |                                  |  |  |
| 416700                          | E         | AAF                          |  |  |                                  |  |  |
| 416712                          | E         | AAF                          |  |  |                                  |  |  |
| 416800                          | E         | AAF                          |  |  |                                  |  |  |
| 417000                          | E         | AAF                          |  |  |                                  |  |  |
| 417100                          | E         | AAF                          |  |  |                                  |  |  |
| 417112                          | E         | AAF                          |  |  |                                  |  |  |
| 417200                          | E         | AAF                          |  |  |                                  |  |  |
| 417212                          | E         | AAF                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAF                          |  |  |                                  |  |  |
| 417312                          | E         | AAF                          |  |  |                                  |  |  |
| 417400                          | E         | AAF                          |  |  |                                  |  |  |
| 417500                          | E         | AAF                          |  |  |                                  |  |  |
| 417590                          | E         | AAF                          |  |  |                                  |  |  |
| 417600                          | E         | AAF                          |  |  |                                  |  |  |
| 417690                          | E         | AAF                          |  |  |                                  |  |  |
| 418000                          | E         | AAF                          |  |  |                                  |  |  |
| 418300                          | E         | AAF                          |  |  |                                  |  |  |
| 419000                          | E         | AAF                          |  |  |                                  |  |  |
| 419100                          | E         | AAF                          |  |  |                                  |  |  |
| 419200                          | E         | AAF                          |  |  |                                  |  |  |
| 419300                          | E         | AAF                          |  |  |                                  |  |  |
| 419500                          | E         | AAF                          |  |  |                                  |  |  |
| 419600                          | E         | AAF                          |  |  |                                  |  |  |
| 419700                          | E         | AAF                          |  |  |                                  |  |  |
| 419900                          | E         | AAF                          |  |  |                                  |  |  |
| 420100                          | E         | AAF                          |  |  |                                  |  |  |
| 420190                          | E         | AAF                          |  |  |                                  |  |  |
| 421000                          | E         | AAF                          |  |  |                                  |  |  |
| 421100                          | E         | AAF                          |  |  |                                  |  |  |
| 421200                          | E         | AAF                          |  |  |                                  |  |  |
| 421500                          | E         | AAF                          |  |  |                                  |  |  |
| 421512                          | E         | AAF                          |  |  |                                  |  |  |
| 422100                          | E         | AAF                          |  |  |                                  |  |  |
| 422200                          | E         | AAF                          |  |  |                                  |  |  |
| 422300                          | E         | AAF                          |  |  |                                  |  |  |
| 422500                          | E         | AAF                          |  |  |                                  |  |  |
| 422512                          | E         | AAF                          |  |  |                                  |  |  |
| 423000                          | E         | AAF                          |  |  |                                  |  |  |
| 423100                          | E         | AAF                          |  |  |                                  |  |  |
| 423110                          | E         | AAF                          |  |  |                                  |  |  |
| 423200                          | E         | AAF                          |  |  |                                  |  |  |
| 423300                          | E         | AAF                          |  |  |                                  |  |  |
| 423400                          | E         | AAF                          |  |  |                                  |  |  |
| 423500                          | E         | AAF                          |  |  |                                  |  |  |
| 424000                          | E         | AAF                          |  |  |                                  |  |  |
| 425100                          | E         | AAF                          |  |  |                                  |  |  |
| 425200                          | E         | AAF                          |  |  |                                  |  |  |
| 425300                          | E         | AAF                          |  |  |                                  |  |  |
| 425400                          | E         | AAF                          |  |  |                                  |  |  |
| 425500                          | E         | AAF                          |  |  |                                  |  |  |
| 425512                          | E         | AAF                          |  |  |                                  |  |  |
| 426000                          | E         | AAF                          |  |  |                                  |  |  |
| 426100                          | E         | AAF                          |  |  |                                  |  |  |
| 426200                          | E         | AAF                          |  |  |                                  |  |  |
| 426300                          | E         | AAF                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAF                          |  |  |                                  |  |  |
| 426500                          | E         | AAF                          |  |  |                                  |  |  |
| 426600                          | E         | AAF                          |  |  |                                  |  |  |
| 426700                          | E         | AAF                          |  |  |                                  |  |  |
| 426800                          | E         | AAF                          |  |  |                                  |  |  |
| 426900                          | E         | AAF                          |  |  |                                  |  |  |
| 427000                          | E         | AAF                          |  |  |                                  |  |  |
| 427100                          | E         | AAF                          |  |  |                                  |  |  |
| 427300                          | E         | AAF                          |  |  |                                  |  |  |
| 427500                          | E         | AAF                          |  |  |                                  |  |  |
| 427600                          | E         | AAF                          |  |  |                                  |  |  |
| 427700                          | E         | AAF                          |  |  |                                  |  |  |
| 428300                          | E         | AAF                          |  |  |                                  |  |  |
| 428500                          | E         | AAF                          |  |  |                                  |  |  |
| 428600                          | E         | AAF                          |  |  |                                  |  |  |
| 428700                          | E         | AAF                          |  |  |                                  |  |  |
| 429000                          | E         | AAF                          |  |  |                                  |  |  |
| 429500                          | E         | AAF                          |  |  |                                  |  |  |
| 429590                          | E         | AAF                          |  |  |                                  |  |  |
| 431000                          | E         | AAF                          |  |  |                                  |  |  |
| 432000                          | E         | AAF                          |  |  |                                  |  |  |
| 432100                          | E         | AAF                          |  |  |                                  |  |  |
| 433000                          | E         | AAF                          |  |  |                                  |  |  |
| 435000                          | E         | AAF                          |  |  |                                  |  |  |
| 435100                          | E         | AAF                          |  |  |                                  |  |  |
| 435190                          | E         | AAF                          |  |  |                                  |  |  |
| 435400                          | E         | AAF                          |  |  |                                  |  |  |
| 435500                          | E         | AAF                          |  |  |                                  |  |  |
| 435600                          | E         | AAF                          |  |  |                                  |  |  |
| 435700                          | E         | AAF                          |  |  |                                  |  |  |
| 436000                          | E         | AAF                          |  |  |                                  |  |  |
| 436001                          | E         | AAF                          |  |  |                                  |  |  |
| 437000                          | E         | AAF                          |  |  |                                  |  |  |
| 438200                          | E         | AAF                          |  |  |                                  |  |  |
| 438300                          | E         | AAF                          |  |  |                                  |  |  |
| 438400                          | E         | AAF                          |  |  |                                  |  |  |
| 438500                          | E         | AAF                          |  |  |                                  |  |  |
| 438600                          | E         | AAF                          |  |  |                                  |  |  |
| 438700                          | E         | AAF                          |  |  |                                  |  |  |
| 438800                          | E         | AAF                          |  |  |                                  |  |  |
| 438900                          | E         | AAF                          |  |  |                                  |  |  |
| 439000                          | E         | AAF                          |  |  |                                  |  |  |
| 439100                          | E         | AAF                          |  |  |                                  |  |  |
| 439190                          | E         | AAF                          |  |  |                                  |  |  |
| 439200                          | E         | AAF                          |  |  |                                  |  |  |
| 439300                          | E         | AAF                          |  |  |                                  |  |  |
| 439400                          | E         | AAF                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAF                          |  |  |                                  |  |  |
| 439402                          | E         | AAF                          |  |  |                                  |  |  |
| 439412                          | E         | AAF                          |  |  |                                  |  |  |
| 439432                          | E         | AAF                          |  |  |                                  |  |  |
| 439440                          | E         | AAF                          |  |  |                                  |  |  |
| 439500                          | E         | AAF                          |  |  |                                  |  |  |
| 439502                          | E         | AAF                          |  |  |                                  |  |  |
| 439504                          | E         | AAF                          |  |  |                                  |  |  |
| 439600                          | E         | AAF                          |  |  |                                  |  |  |
| 439700                          | E         | AAF                          |  |  |                                  |  |  |
| 439701                          | E         | AAF                          |  |  |                                  |  |  |
| 439702                          | E         | AAF                          |  |  |                                  |  |  |
| 439703                          | E         | AAF                          |  |  |                                  |  |  |
| 439730                          | E         | AAF                          |  |  |                                  |  |  |
| 439800                          | E         | AAF                          |  |  |                                  |  |  |
| 439801                          | E         | AAF                          |  |  |                                  |  |  |
| 439900                          | E         | AAF                          |  |  |                                  |  |  |
| 442000                          | E         | AAF                          |  |  |                                  |  |  |
| 443000                          | E         | AAF                          |  |  |                                  |  |  |
| 445000                          | E         | AAF                          |  |  |                                  |  |  |
| 449000                          | E         | AAF                          |  |  |                                  |  |  |
| 451000                          | E         | AAF                          |  |  |                                  |  |  |
| 459000                          | E         | AAF                          |  |  |                                  |  |  |
| 461000                          | E         | AAF                          |  |  |                                  |  |  |
| 462000                          | E         | AAF                          |  |  |                                  |  |  |
| 462090                          | E         | AAF                          |  |  |                                  |  |  |
| 462091                          | E         | AAF                          |  |  |                                  |  |  |
| 463500                          | E         | AAF                          |  |  |                                  |  |  |
| 465000                          | E         | AAF                          |  |  |                                  |  |  |
| 469000                          | E         | AAF                          |  |  |                                  |  |  |
| 470000                          | E         | AAF                          |  |  |                                  |  |  |
| 472000                          | E         | AAF                          |  |  |                                  |  |  |
| 479010                          | E         | AAF                          |  |  |                                  |  |  |
| 480100                          | E         | AAF                          |  |  |                                  |  |  |
| 480110                          | E         | AAF                          |  |  |                                  |  |  |
| 480200                          | E         | AAF                          |  |  |                                  |  |  |
| 483100                          | E         | AAF                          |  |  |                                  |  |  |
| 483200                          | E         | AAF                          |  |  |                                  |  |  |
| 487100                          | E         | AAF                          |  |  |                                  |  |  |
| 487200                          | E         | AAF                          |  |  |                                  |  |  |
| 488100                          | E         | AAF                          |  |  |                                  |  |  |
| 488200                          | E         | AAF                          |  |  |                                  |  |  |
| 490100                          | E         | AAF                          |  |  |                                  |  |  |
| 490110                          | E         | AAF                          |  |  |                                  |  |  |
| 490200                          | E         | AAF                          |  |  |                                  |  |  |
| 490800                          | E         | AAF                          |  |  |                                  |  |  |
| 493100                          | E         | AAF                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAF                          |  |  |                                  |  |  |
| 497200                          | E         | AAF                          |  |  |                                  |  |  |
| 498100                          | E         | AAF                          |  |  |                                  |  |  |
| 498200                          | E         | AAF                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAG                          |  |  | 0                                |  |  |
| 403500                          | E         | AAG                          |  |  |                                  |  |  |
| 404400                          | E         | AAG                          |  |  |                                  |  |  |
| 404700                          | E         | AAG                          |  |  |                                  |  |  |
| 404800                          | E         | AAG                          |  |  |                                  |  |  |
| 405000                          | E         | AAG                          |  |  |                                  |  |  |
| 406000                          | E         | AAG                          |  |  |                                  |  |  |
| 407000                          | E         | AAG                          |  |  |                                  |  |  |
| 408000                          | E         | AAG                          |  |  |                                  |  |  |
| 408100                          | E         | AAG                          |  |  |                                  |  |  |
| 408200                          | E         | AAG                          |  |  |                                  |  |  |
| 408300                          | E         | AAG                          |  |  |                                  |  |  |
| 411100                          | E         | AAG                          |  |  |                                  |  |  |
| 411200                          | E         | AAG                          |  |  |                                  |  |  |
| 411300                          | E         | AAG                          |  |  |                                  |  |  |
| 411400                          | E         | AAG                          |  |  |                                  |  |  |
| 411500                          | E         | AAG                          |  |  |                                  |  |  |
| 411600                          | E         | AAG                          |  |  |                                  |  |  |
| 411601                          | E         | AAG                          |  |  |                                  |  |  |
| 411700                          | E         | AAG                          |  |  |                                  |  |  |
| 411800                          | E         | AAG                          |  |  |                                  |  |  |
| 411900                          | E         | AAG                          |  |  |                                  |  |  |
| 411910                          | E         | AAG                          |  |  |                                  |  |  |
| 411912                          | E         | AAG                          |  |  |                                  |  |  |
| 411920                          | E         | AAG                          |  |  |                                  |  |  |
| 411990                          | E         | AAG                          |  |  |                                  |  |  |
| 411991                          | E         | AAG                          |  |  |                                  |  |  |
| 411992                          | E         | AAG                          |  |  |                                  |  |  |
| 411993                          | E         | AAG                          |  |  |                                  |  |  |
| 411994                          | E         | AAG                          |  |  |                                  |  |  |
| 412000                          | E         | AAG                          |  |  |                                  |  |  |
| 412050                          | E         | AAG                          |  |  |                                  |  |  |
| 412100                          | E         | AAG                          |  |  |                                  |  |  |
| 412200                          | E         | AAG                          |  |  |                                  |  |  |
| 412250                          | E         | AAG                          |  |  |                                  |  |  |
| 412300                          | E         | AAG                          |  |  |                                  |  |  |
| 412400                          | E         | AAG                          |  |  |                                  |  |  |
| 412500                          | E         | AAG                          |  |  |                                  |  |  |
| 412600                          | E         | AAG                          |  |  |                                  |  |  |
| 412700                          | E         | AAG                          |  |  |                                  |  |  |
| 412800                          | E         | AAG                          |  |  |                                  |  |  |
| 412900                          | E         | AAG                          |  |  |                                  |  |  |
| 413000                          | E         | AAG                          |  |  |                                  |  |  |
| 413100                          | E         | AAG                          |  |  |                                  |  |  |
| 413120                          | E         | AAG                          |  |  |                                  |  |  |
| 413200                          | E         | AAG                          |  |  |                                  |  |  |
| 413300                          | E         | AAG                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAG                          |  |  |                                  |  |  |
| 413415                          | E         | AAG                          |  |  |                                  |  |  |
| 413500                          | E         | AAG                          |  |  |                                  |  |  |
| 413600                          | E         | AAG                          |  |  |                                  |  |  |
| 413700                          | E         | AAG                          |  |  |                                  |  |  |
| 413800                          | E         | AAG                          |  |  |                                  |  |  |
| 413810                          | E         | AAG                          |  |  |                                  |  |  |
| 413900                          | E         | AAG                          |  |  |                                  |  |  |
| 414000                          | E         | AAG                          |  |  |                                  |  |  |
| 414100                          | E         | AAG                          |  |  |                                  |  |  |
| 414120                          | E         | AAG                          |  |  |                                  |  |  |
| 414200                          | E         | AAG                          |  |  |                                  |  |  |
| 414201                          | E         | AAG                          |  |  |                                  |  |  |
| 414202                          | E         | AAG                          |  |  |                                  |  |  |
| 414203                          | E         | AAG                          |  |  |                                  |  |  |
| 414300                          | E         | AAG                          |  |  |                                  |  |  |
| 414400                          | E         | AAG                          |  |  |                                  |  |  |
| 414500                          | E         | AAG                          |  |  |                                  |  |  |
| 414600                          | E         | AAG                          |  |  |                                  |  |  |
| 414700                          | E         | AAG                          |  |  |                                  |  |  |
| 414800                          | E         | AAG                          |  |  |                                  |  |  |
| 414900                          | E         | AAG                          |  |  |                                  |  |  |
| 414910                          | E         | AAG                          |  |  |                                  |  |  |
| 415000                          | E         | AAG                          |  |  |                                  |  |  |
| 415100                          | E         | AAG                          |  |  |                                  |  |  |
| 415200                          | E         | AAG                          |  |  |                                  |  |  |
| 415300                          | E         | AAG                          |  |  |                                  |  |  |
| 415400                          | E         | AAG                          |  |  |                                  |  |  |
| 415500                          | E         | AAG                          |  |  |                                  |  |  |
| 415700                          | E         | AAG                          |  |  |                                  |  |  |
| 415730                          | E         | AAG                          |  |  |                                  |  |  |
| 415800                          | E         | AAG                          |  |  |                                  |  |  |
| 415900                          | E         | AAG                          |  |  |                                  |  |  |
| 415901                          | E         | AAG                          |  |  |                                  |  |  |
| 416000                          | E         | AAG                          |  |  |                                  |  |  |
| 416500                          | E         | AAG                          |  |  |                                  |  |  |
| 416512                          | E         | AAG                          |  |  |                                  |  |  |
| 416600                          | E         | AAG                          |  |  |                                  |  |  |
| 416612                          | E         | AAG                          |  |  |                                  |  |  |
| 416700                          | E         | AAG                          |  |  |                                  |  |  |
| 416712                          | E         | AAG                          |  |  |                                  |  |  |
| 416800                          | E         | AAG                          |  |  |                                  |  |  |
| 417000                          | E         | AAG                          |  |  |                                  |  |  |
| 417100                          | E         | AAG                          |  |  |                                  |  |  |
| 417112                          | E         | AAG                          |  |  |                                  |  |  |
| 417200                          | E         | AAG                          |  |  |                                  |  |  |
| 417212                          | E         | AAG                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAG                          |  |  |                                  |  |  |
| 417312                          | E         | AAG                          |  |  |                                  |  |  |
| 417400                          | E         | AAG                          |  |  |                                  |  |  |
| 417500                          | E         | AAG                          |  |  |                                  |  |  |
| 417590                          | E         | AAG                          |  |  |                                  |  |  |
| 417600                          | E         | AAG                          |  |  |                                  |  |  |
| 417690                          | E         | AAG                          |  |  |                                  |  |  |
| 418000                          | E         | AAG                          |  |  |                                  |  |  |
| 418300                          | E         | AAG                          |  |  |                                  |  |  |
| 419000                          | E         | AAG                          |  |  |                                  |  |  |
| 419100                          | E         | AAG                          |  |  |                                  |  |  |
| 419200                          | E         | AAG                          |  |  |                                  |  |  |
| 419300                          | E         | AAG                          |  |  |                                  |  |  |
| 419500                          | E         | AAG                          |  |  |                                  |  |  |
| 419600                          | E         | AAG                          |  |  |                                  |  |  |
| 419700                          | E         | AAG                          |  |  |                                  |  |  |
| 419900                          | E         | AAG                          |  |  |                                  |  |  |
| 420100                          | E         | AAG                          |  |  |                                  |  |  |
| 420190                          | E         | AAG                          |  |  |                                  |  |  |
| 421000                          | E         | AAG                          |  |  |                                  |  |  |
| 421100                          | E         | AAG                          |  |  |                                  |  |  |
| 421200                          | E         | AAG                          |  |  |                                  |  |  |
| 421500                          | E         | AAG                          |  |  |                                  |  |  |
| 421512                          | E         | AAG                          |  |  |                                  |  |  |
| 422100                          | E         | AAG                          |  |  |                                  |  |  |
| 422200                          | E         | AAG                          |  |  |                                  |  |  |
| 422300                          | E         | AAG                          |  |  |                                  |  |  |
| 422500                          | E         | AAG                          |  |  |                                  |  |  |
| 422512                          | E         | AAG                          |  |  |                                  |  |  |
| 423000                          | E         | AAG                          |  |  |                                  |  |  |
| 423100                          | E         | AAG                          |  |  |                                  |  |  |
| 423110                          | E         | AAG                          |  |  |                                  |  |  |
| 423200                          | E         | AAG                          |  |  |                                  |  |  |
| 423300                          | E         | AAG                          |  |  |                                  |  |  |
| 423400                          | E         | AAG                          |  |  |                                  |  |  |
| 423500                          | E         | AAG                          |  |  |                                  |  |  |
| 424000                          | E         | AAG                          |  |  |                                  |  |  |
| 425100                          | E         | AAG                          |  |  |                                  |  |  |
| 425200                          | E         | AAG                          |  |  |                                  |  |  |
| 425300                          | E         | AAG                          |  |  |                                  |  |  |
| 425400                          | E         | AAG                          |  |  |                                  |  |  |
| 425500                          | E         | AAG                          |  |  |                                  |  |  |
| 425512                          | E         | AAG                          |  |  |                                  |  |  |
| 426000                          | E         | AAG                          |  |  |                                  |  |  |
| 426100                          | E         | AAG                          |  |  |                                  |  |  |
| 426200                          | E         | AAG                          |  |  |                                  |  |  |
| 426300                          | E         | AAG                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAG                          |  |  |                                  |  |  |
| 426500                          | E         | AAG                          |  |  |                                  |  |  |
| 426600                          | E         | AAG                          |  |  |                                  |  |  |
| 426700                          | E         | AAG                          |  |  |                                  |  |  |
| 426800                          | E         | AAG                          |  |  |                                  |  |  |
| 426900                          | E         | AAG                          |  |  |                                  |  |  |
| 427000                          | E         | AAG                          |  |  |                                  |  |  |
| 427100                          | E         | AAG                          |  |  |                                  |  |  |
| 427300                          | E         | AAG                          |  |  |                                  |  |  |
| 427500                          | E         | AAG                          |  |  |                                  |  |  |
| 427600                          | E         | AAG                          |  |  |                                  |  |  |
| 427700                          | E         | AAG                          |  |  |                                  |  |  |
| 428300                          | E         | AAG                          |  |  |                                  |  |  |
| 428500                          | E         | AAG                          |  |  |                                  |  |  |
| 428600                          | E         | AAG                          |  |  |                                  |  |  |
| 428700                          | E         | AAG                          |  |  |                                  |  |  |
| 429000                          | E         | AAG                          |  |  |                                  |  |  |
| 429500                          | E         | AAG                          |  |  |                                  |  |  |
| 429590                          | E         | AAG                          |  |  |                                  |  |  |
| 431000                          | E         | AAG                          |  |  |                                  |  |  |
| 432000                          | E         | AAG                          |  |  |                                  |  |  |
| 432100                          | E         | AAG                          |  |  |                                  |  |  |
| 433000                          | E         | AAG                          |  |  |                                  |  |  |
| 435000                          | E         | AAG                          |  |  |                                  |  |  |
| 435100                          | E         | AAG                          |  |  |                                  |  |  |
| 435190                          | E         | AAG                          |  |  |                                  |  |  |
| 435400                          | E         | AAG                          |  |  |                                  |  |  |
| 435500                          | E         | AAG                          |  |  |                                  |  |  |
| 435600                          | E         | AAG                          |  |  |                                  |  |  |
| 435700                          | E         | AAG                          |  |  |                                  |  |  |
| 436000                          | E         | AAG                          |  |  |                                  |  |  |
| 436001                          | E         | AAG                          |  |  |                                  |  |  |
| 437000                          | E         | AAG                          |  |  |                                  |  |  |
| 438200                          | E         | AAG                          |  |  |                                  |  |  |
| 438300                          | E         | AAG                          |  |  |                                  |  |  |
| 438400                          | E         | AAG                          |  |  |                                  |  |  |
| 438500                          | E         | AAG                          |  |  |                                  |  |  |
| 438600                          | E         | AAG                          |  |  |                                  |  |  |
| 438700                          | E         | AAG                          |  |  |                                  |  |  |
| 438800                          | E         | AAG                          |  |  |                                  |  |  |
| 438900                          | E         | AAG                          |  |  |                                  |  |  |
| 439000                          | E         | AAG                          |  |  |                                  |  |  |
| 439100                          | E         | AAG                          |  |  |                                  |  |  |
| 439190                          | E         | AAG                          |  |  |                                  |  |  |
| 439200                          | E         | AAG                          |  |  |                                  |  |  |
| 439300                          | E         | AAG                          |  |  |                                  |  |  |
| 439400                          | E         | AAG                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAG                          |  |  |                                  |  |  |
| 439402                          | E         | AAG                          |  |  |                                  |  |  |
| 439412                          | E         | AAG                          |  |  |                                  |  |  |
| 439432                          | E         | AAG                          |  |  |                                  |  |  |
| 439440                          | E         | AAG                          |  |  |                                  |  |  |
| 439500                          | E         | AAG                          |  |  |                                  |  |  |
| 439502                          | E         | AAG                          |  |  |                                  |  |  |
| 439504                          | E         | AAG                          |  |  |                                  |  |  |
| 439600                          | E         | AAG                          |  |  |                                  |  |  |
| 439700                          | E         | AAG                          |  |  |                                  |  |  |
| 439701                          | E         | AAG                          |  |  |                                  |  |  |
| 439702                          | E         | AAG                          |  |  |                                  |  |  |
| 439703                          | E         | AAG                          |  |  |                                  |  |  |
| 439730                          | E         | AAG                          |  |  |                                  |  |  |
| 439800                          | E         | AAG                          |  |  |                                  |  |  |
| 439801                          | E         | AAG                          |  |  |                                  |  |  |
| 439900                          | E         | AAG                          |  |  |                                  |  |  |
| 442000                          | E         | AAG                          |  |  |                                  |  |  |
| 443000                          | E         | AAG                          |  |  |                                  |  |  |
| 445000                          | E         | AAG                          |  |  |                                  |  |  |
| 449000                          | E         | AAG                          |  |  |                                  |  |  |
| 451000                          | E         | AAG                          |  |  |                                  |  |  |
| 459000                          | E         | AAG                          |  |  |                                  |  |  |
| 461000                          | E         | AAG                          |  |  |                                  |  |  |
| 462000                          | E         | AAG                          |  |  |                                  |  |  |
| 462090                          | E         | AAG                          |  |  |                                  |  |  |
| 462091                          | E         | AAG                          |  |  |                                  |  |  |
| 463500                          | E         | AAG                          |  |  |                                  |  |  |
| 465000                          | E         | AAG                          |  |  |                                  |  |  |
| 469000                          | E         | AAG                          |  |  |                                  |  |  |
| 470000                          | E         | AAG                          |  |  |                                  |  |  |
| 472000                          | E         | AAG                          |  |  |                                  |  |  |
| 479010                          | E         | AAG                          |  |  |                                  |  |  |
| 480100                          | E         | AAG                          |  |  |                                  |  |  |
| 480110                          | E         | AAG                          |  |  |                                  |  |  |
| 480200                          | E         | AAG                          |  |  |                                  |  |  |
| 483100                          | E         | AAG                          |  |  |                                  |  |  |
| 483200                          | E         | AAG                          |  |  |                                  |  |  |
| 487100                          | E         | AAG                          |  |  |                                  |  |  |
| 487200                          | E         | AAG                          |  |  |                                  |  |  |
| 488100                          | E         | AAG                          |  |  |                                  |  |  |
| 488200                          | E         | AAG                          |  |  |                                  |  |  |
| 490100                          | E         | AAG                          |  |  |                                  |  |  |
| 490110                          | E         | AAG                          |  |  |                                  |  |  |
| 490200                          | E         | AAG                          |  |  |                                  |  |  |
| 490800                          | E         | AAG                          |  |  |                                  |  |  |
| 493100                          | E         | AAG                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAG                          |  |  |                                  |  |  |
| 497200                          | E         | AAG                          |  |  |                                  |  |  |
| 498100                          | E         | AAG                          |  |  |                                  |  |  |
| 498200                          | E         | AAG                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAH                          |  |  | 0                                |  |  |
| 403500                          | E         | AAH                          |  |  |                                  |  |  |
| 404400                          | E         | AAH                          |  |  |                                  |  |  |
| 404700                          | E         | AAH                          |  |  |                                  |  |  |
| 404800                          | E         | AAH                          |  |  |                                  |  |  |
| 405000                          | E         | AAH                          |  |  |                                  |  |  |
| 406000                          | E         | AAH                          |  |  |                                  |  |  |
| 407000                          | E         | AAH                          |  |  |                                  |  |  |
| 408000                          | E         | AAH                          |  |  |                                  |  |  |
| 408100                          | E         | AAH                          |  |  |                                  |  |  |
| 408200                          | E         | AAH                          |  |  |                                  |  |  |
| 408300                          | E         | AAH                          |  |  |                                  |  |  |
| 411100                          | E         | AAH                          |  |  |                                  |  |  |
| 411200                          | E         | AAH                          |  |  |                                  |  |  |
| 411300                          | E         | AAH                          |  |  |                                  |  |  |
| 411400                          | E         | AAH                          |  |  |                                  |  |  |
| 411500                          | E         | AAH                          |  |  |                                  |  |  |
| 411600                          | E         | AAH                          |  |  |                                  |  |  |
| 411601                          | E         | AAH                          |  |  |                                  |  |  |
| 411700                          | E         | AAH                          |  |  |                                  |  |  |
| 411800                          | E         | AAH                          |  |  |                                  |  |  |
| 411900                          | E         | AAH                          |  |  |                                  |  |  |
| 411910                          | E         | AAH                          |  |  |                                  |  |  |
| 411912                          | E         | AAH                          |  |  |                                  |  |  |
| 411920                          | E         | AAH                          |  |  |                                  |  |  |
| 411990                          | E         | AAH                          |  |  |                                  |  |  |
| 411991                          | E         | AAH                          |  |  |                                  |  |  |
| 411992                          | E         | AAH                          |  |  |                                  |  |  |
| 411993                          | E         | AAH                          |  |  |                                  |  |  |
| 411994                          | E         | AAH                          |  |  |                                  |  |  |
| 412000                          | E         | AAH                          |  |  |                                  |  |  |
| 412050                          | E         | AAH                          |  |  |                                  |  |  |
| 412100                          | E         | AAH                          |  |  |                                  |  |  |
| 412200                          | E         | AAH                          |  |  |                                  |  |  |
| 412250                          | E         | AAH                          |  |  |                                  |  |  |
| 412300                          | E         | AAH                          |  |  |                                  |  |  |
| 412400                          | E         | AAH                          |  |  |                                  |  |  |
| 412500                          | E         | AAH                          |  |  |                                  |  |  |
| 412600                          | E         | AAH                          |  |  |                                  |  |  |
| 412700                          | E         | AAH                          |  |  |                                  |  |  |
| 412800                          | E         | AAH                          |  |  |                                  |  |  |
| 412900                          | E         | AAH                          |  |  |                                  |  |  |
| 413000                          | E         | AAH                          |  |  |                                  |  |  |
| 413100                          | E         | AAH                          |  |  |                                  |  |  |
| 413120                          | E         | AAH                          |  |  |                                  |  |  |
| 413200                          | E         | AAH                          |  |  |                                  |  |  |
| 413300                          | E         | AAH                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAH                          |  |  |                                  |  |  |
| 413415                          | E         | AAH                          |  |  |                                  |  |  |
| 413500                          | E         | AAH                          |  |  |                                  |  |  |
| 413600                          | E         | AAH                          |  |  |                                  |  |  |
| 413700                          | E         | AAH                          |  |  |                                  |  |  |
| 413800                          | E         | AAH                          |  |  |                                  |  |  |
| 413810                          | E         | AAH                          |  |  |                                  |  |  |
| 413900                          | E         | AAH                          |  |  |                                  |  |  |
| 414000                          | E         | AAH                          |  |  |                                  |  |  |
| 414100                          | E         | AAH                          |  |  |                                  |  |  |
| 414120                          | E         | AAH                          |  |  |                                  |  |  |
| 414200                          | E         | AAH                          |  |  |                                  |  |  |
| 414201                          | E         | AAH                          |  |  |                                  |  |  |
| 414202                          | E         | AAH                          |  |  |                                  |  |  |
| 414203                          | E         | AAH                          |  |  |                                  |  |  |
| 414300                          | E         | AAH                          |  |  |                                  |  |  |
| 414400                          | E         | AAH                          |  |  |                                  |  |  |
| 414500                          | E         | AAH                          |  |  |                                  |  |  |
| 414600                          | E         | AAH                          |  |  |                                  |  |  |
| 414700                          | E         | AAH                          |  |  |                                  |  |  |
| 414800                          | E         | AAH                          |  |  |                                  |  |  |
| 414900                          | E         | AAH                          |  |  |                                  |  |  |
| 414910                          | E         | AAH                          |  |  |                                  |  |  |
| 415000                          | E         | AAH                          |  |  |                                  |  |  |
| 415100                          | E         | AAH                          |  |  |                                  |  |  |
| 415200                          | E         | AAH                          |  |  |                                  |  |  |
| 415300                          | E         | AAH                          |  |  |                                  |  |  |
| 415400                          | E         | AAH                          |  |  |                                  |  |  |
| 415500                          | E         | AAH                          |  |  |                                  |  |  |
| 415700                          | E         | AAH                          |  |  |                                  |  |  |
| 415730                          | E         | AAH                          |  |  |                                  |  |  |
| 415800                          | E         | AAH                          |  |  |                                  |  |  |
| 415900                          | E         | AAH                          |  |  |                                  |  |  |
| 415901                          | E         | AAH                          |  |  |                                  |  |  |
| 416000                          | E         | AAH                          |  |  |                                  |  |  |
| 416500                          | E         | AAH                          |  |  |                                  |  |  |
| 416512                          | E         | AAH                          |  |  |                                  |  |  |
| 416600                          | E         | AAH                          |  |  |                                  |  |  |
| 416612                          | E         | AAH                          |  |  |                                  |  |  |
| 416700                          | E         | AAH                          |  |  |                                  |  |  |
| 416712                          | E         | AAH                          |  |  |                                  |  |  |
| 416800                          | E         | AAH                          |  |  |                                  |  |  |
| 417000                          | E         | AAH                          |  |  |                                  |  |  |
| 417100                          | E         | AAH                          |  |  |                                  |  |  |
| 417112                          | E         | AAH                          |  |  |                                  |  |  |
| 417200                          | E         | AAH                          |  |  |                                  |  |  |
| 417212                          | E         | AAH                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAH                          |  |  |                                  |  |  |
| 417312                          | E         | AAH                          |  |  |                                  |  |  |
| 417400                          | E         | AAH                          |  |  |                                  |  |  |
| 417500                          | E         | AAH                          |  |  |                                  |  |  |
| 417590                          | E         | AAH                          |  |  |                                  |  |  |
| 417600                          | E         | AAH                          |  |  |                                  |  |  |
| 417690                          | E         | AAH                          |  |  |                                  |  |  |
| 418000                          | E         | AAH                          |  |  |                                  |  |  |
| 418300                          | E         | AAH                          |  |  |                                  |  |  |
| 419000                          | E         | AAH                          |  |  |                                  |  |  |
| 419100                          | E         | AAH                          |  |  |                                  |  |  |
| 419200                          | E         | AAH                          |  |  |                                  |  |  |
| 419300                          | E         | AAH                          |  |  |                                  |  |  |
| 419500                          | E         | AAH                          |  |  |                                  |  |  |
| 419600                          | E         | AAH                          |  |  |                                  |  |  |
| 419700                          | E         | AAH                          |  |  |                                  |  |  |
| 419900                          | E         | AAH                          |  |  |                                  |  |  |
| 420100                          | E         | AAH                          |  |  |                                  |  |  |
| 420190                          | E         | AAH                          |  |  |                                  |  |  |
| 421000                          | E         | AAH                          |  |  |                                  |  |  |
| 421100                          | E         | AAH                          |  |  |                                  |  |  |
| 421200                          | E         | AAH                          |  |  |                                  |  |  |
| 421500                          | E         | AAH                          |  |  |                                  |  |  |
| 421512                          | E         | AAH                          |  |  |                                  |  |  |
| 422100                          | E         | AAH                          |  |  |                                  |  |  |
| 422200                          | E         | AAH                          |  |  |                                  |  |  |
| 422300                          | E         | AAH                          |  |  |                                  |  |  |
| 422500                          | E         | AAH                          |  |  |                                  |  |  |
| 422512                          | E         | AAH                          |  |  |                                  |  |  |
| 423000                          | E         | AAH                          |  |  |                                  |  |  |
| 423100                          | E         | AAH                          |  |  |                                  |  |  |
| 423110                          | E         | AAH                          |  |  |                                  |  |  |
| 423200                          | E         | AAH                          |  |  |                                  |  |  |
| 423300                          | E         | AAH                          |  |  |                                  |  |  |
| 423400                          | E         | AAH                          |  |  |                                  |  |  |
| 423500                          | E         | AAH                          |  |  |                                  |  |  |
| 424000                          | E         | AAH                          |  |  |                                  |  |  |
| 425100                          | E         | AAH                          |  |  |                                  |  |  |
| 425200                          | E         | AAH                          |  |  |                                  |  |  |
| 425300                          | E         | AAH                          |  |  |                                  |  |  |
| 425400                          | E         | AAH                          |  |  |                                  |  |  |
| 425500                          | E         | AAH                          |  |  |                                  |  |  |
| 425512                          | E         | AAH                          |  |  |                                  |  |  |
| 426000                          | E         | AAH                          |  |  |                                  |  |  |
| 426100                          | E         | AAH                          |  |  |                                  |  |  |
| 426200                          | E         | AAH                          |  |  |                                  |  |  |
| 426300                          | E         | AAH                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAH                          |  |  |                                  |  |  |
| 426500                          | E         | AAH                          |  |  |                                  |  |  |
| 426600                          | E         | AAH                          |  |  |                                  |  |  |
| 426700                          | E         | AAH                          |  |  |                                  |  |  |
| 426800                          | E         | AAH                          |  |  |                                  |  |  |
| 426900                          | E         | AAH                          |  |  |                                  |  |  |
| 427000                          | E         | AAH                          |  |  |                                  |  |  |
| 427100                          | E         | AAH                          |  |  |                                  |  |  |
| 427300                          | E         | AAH                          |  |  |                                  |  |  |
| 427500                          | E         | AAH                          |  |  |                                  |  |  |
| 427600                          | E         | AAH                          |  |  |                                  |  |  |
| 427700                          | E         | AAH                          |  |  |                                  |  |  |
| 428300                          | E         | AAH                          |  |  |                                  |  |  |
| 428500                          | E         | AAH                          |  |  |                                  |  |  |
| 428600                          | E         | AAH                          |  |  |                                  |  |  |
| 428700                          | E         | AAH                          |  |  |                                  |  |  |
| 429000                          | E         | AAH                          |  |  |                                  |  |  |
| 429500                          | E         | AAH                          |  |  |                                  |  |  |
| 429590                          | E         | AAH                          |  |  |                                  |  |  |
| 431000                          | E         | AAH                          |  |  |                                  |  |  |
| 432000                          | E         | AAH                          |  |  |                                  |  |  |
| 432100                          | E         | AAH                          |  |  |                                  |  |  |
| 433000                          | E         | AAH                          |  |  |                                  |  |  |
| 435000                          | E         | AAH                          |  |  |                                  |  |  |
| 435100                          | E         | AAH                          |  |  |                                  |  |  |
| 435190                          | E         | AAH                          |  |  |                                  |  |  |
| 435400                          | E         | AAH                          |  |  |                                  |  |  |
| 435500                          | E         | AAH                          |  |  |                                  |  |  |
| 435600                          | E         | AAH                          |  |  |                                  |  |  |
| 435700                          | E         | AAH                          |  |  |                                  |  |  |
| 436000                          | E         | AAH                          |  |  |                                  |  |  |
| 436001                          | E         | AAH                          |  |  |                                  |  |  |
| 437000                          | E         | AAH                          |  |  |                                  |  |  |
| 438200                          | E         | AAH                          |  |  |                                  |  |  |
| 438300                          | E         | AAH                          |  |  |                                  |  |  |
| 438400                          | E         | AAH                          |  |  |                                  |  |  |
| 438500                          | E         | AAH                          |  |  |                                  |  |  |
| 438600                          | E         | AAH                          |  |  |                                  |  |  |
| 438700                          | E         | AAH                          |  |  |                                  |  |  |
| 438800                          | E         | AAH                          |  |  |                                  |  |  |
| 438900                          | E         | AAH                          |  |  |                                  |  |  |
| 439000                          | E         | AAH                          |  |  |                                  |  |  |
| 439100                          | E         | AAH                          |  |  |                                  |  |  |
| 439190                          | E         | AAH                          |  |  |                                  |  |  |
| 439200                          | E         | AAH                          |  |  |                                  |  |  |
| 439300                          | E         | AAH                          |  |  |                                  |  |  |
| 439400                          | E         | AAH                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAH                          |  |  |                                  |  |  |
| 439402                          | E         | AAH                          |  |  |                                  |  |  |
| 439412                          | E         | AAH                          |  |  |                                  |  |  |
| 439432                          | E         | AAH                          |  |  |                                  |  |  |
| 439440                          | E         | AAH                          |  |  |                                  |  |  |
| 439500                          | E         | AAH                          |  |  |                                  |  |  |
| 439502                          | E         | AAH                          |  |  |                                  |  |  |
| 439504                          | E         | AAH                          |  |  |                                  |  |  |
| 439600                          | E         | AAH                          |  |  |                                  |  |  |
| 439700                          | E         | AAH                          |  |  |                                  |  |  |
| 439701                          | E         | AAH                          |  |  |                                  |  |  |
| 439702                          | E         | AAH                          |  |  |                                  |  |  |
| 439703                          | E         | AAH                          |  |  |                                  |  |  |
| 439730                          | E         | AAH                          |  |  |                                  |  |  |
| 439800                          | E         | AAH                          |  |  |                                  |  |  |
| 439801                          | E         | AAH                          |  |  |                                  |  |  |
| 439900                          | E         | AAH                          |  |  |                                  |  |  |
| 442000                          | E         | AAH                          |  |  |                                  |  |  |
| 443000                          | E         | AAH                          |  |  |                                  |  |  |
| 445000                          | E         | AAH                          |  |  |                                  |  |  |
| 449000                          | E         | AAH                          |  |  |                                  |  |  |
| 451000                          | E         | AAH                          |  |  |                                  |  |  |
| 459000                          | E         | AAH                          |  |  |                                  |  |  |
| 461000                          | E         | AAH                          |  |  |                                  |  |  |
| 462000                          | E         | AAH                          |  |  |                                  |  |  |
| 462090                          | E         | AAH                          |  |  |                                  |  |  |
| 462091                          | E         | AAH                          |  |  |                                  |  |  |
| 463500                          | E         | AAH                          |  |  |                                  |  |  |
| 465000                          | E         | AAH                          |  |  |                                  |  |  |
| 469000                          | E         | AAH                          |  |  |                                  |  |  |
| 470000                          | E         | AAH                          |  |  |                                  |  |  |
| 472000                          | E         | AAH                          |  |  |                                  |  |  |
| 479010                          | E         | AAH                          |  |  |                                  |  |  |
| 480100                          | E         | AAH                          |  |  |                                  |  |  |
| 480110                          | E         | AAH                          |  |  |                                  |  |  |
| 480200                          | E         | AAH                          |  |  |                                  |  |  |
| 483100                          | E         | AAH                          |  |  |                                  |  |  |
| 483200                          | E         | AAH                          |  |  |                                  |  |  |
| 487100                          | E         | AAH                          |  |  |                                  |  |  |
| 487200                          | E         | AAH                          |  |  |                                  |  |  |
| 488100                          | E         | AAH                          |  |  |                                  |  |  |
| 488200                          | E         | AAH                          |  |  |                                  |  |  |
| 490100                          | E         | AAH                          |  |  |                                  |  |  |
| 490110                          | E         | AAH                          |  |  |                                  |  |  |
| 490200                          | E         | AAH                          |  |  |                                  |  |  |
| 490800                          | E         | AAH                          |  |  |                                  |  |  |
| 493100                          | E         | AAH                          |  |  |                                  |  |  |

|                               |   |
|-------------------------------|---|
| <b>Edit Rule Number:</b>      | 224   |
| <b>Rule Name:</b>             | Disaster Emergency Fund Code "AAH" Balance Check  |
| <b>Description:</b>           | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS. |
| <b>Type:</b>                  | SZ: USSGL / Zero  |
| <b>Operand:</b>               | Equal (=)   |
| <b>Fatal Period:</b>          | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  |
| <b>And Analytical Period:</b> |   |

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAH                          |  |  |                                  |  |  |
| 497200                          | E         | AAH                          |  |  |                                  |  |  |
| 498100                          | E         | AAH                          |  |  |                                  |  |  |
| 498200                          | E         | AAH                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAI                          |  |  | 0                                |  |  |
| 403500                          | E         | AAI                          |  |  |                                  |  |  |
| 404400                          | E         | AAI                          |  |  |                                  |  |  |
| 404700                          | E         | AAI                          |  |  |                                  |  |  |
| 404800                          | E         | AAI                          |  |  |                                  |  |  |
| 405000                          | E         | AAI                          |  |  |                                  |  |  |
| 406000                          | E         | AAI                          |  |  |                                  |  |  |
| 407000                          | E         | AAI                          |  |  |                                  |  |  |
| 408000                          | E         | AAI                          |  |  |                                  |  |  |
| 408100                          | E         | AAI                          |  |  |                                  |  |  |
| 408200                          | E         | AAI                          |  |  |                                  |  |  |
| 408300                          | E         | AAI                          |  |  |                                  |  |  |
| 411100                          | E         | AAI                          |  |  |                                  |  |  |
| 411200                          | E         | AAI                          |  |  |                                  |  |  |
| 411300                          | E         | AAI                          |  |  |                                  |  |  |
| 411400                          | E         | AAI                          |  |  |                                  |  |  |
| 411500                          | E         | AAI                          |  |  |                                  |  |  |
| 411600                          | E         | AAI                          |  |  |                                  |  |  |
| 411601                          | E         | AAI                          |  |  |                                  |  |  |
| 411700                          | E         | AAI                          |  |  |                                  |  |  |
| 411800                          | E         | AAI                          |  |  |                                  |  |  |
| 411900                          | E         | AAI                          |  |  |                                  |  |  |
| 411910                          | E         | AAI                          |  |  |                                  |  |  |
| 411912                          | E         | AAI                          |  |  |                                  |  |  |
| 411920                          | E         | AAI                          |  |  |                                  |  |  |
| 411990                          | E         | AAI                          |  |  |                                  |  |  |
| 411991                          | E         | AAI                          |  |  |                                  |  |  |
| 411992                          | E         | AAI                          |  |  |                                  |  |  |
| 411993                          | E         | AAI                          |  |  |                                  |  |  |
| 411994                          | E         | AAI                          |  |  |                                  |  |  |
| 412000                          | E         | AAI                          |  |  |                                  |  |  |
| 412050                          | E         | AAI                          |  |  |                                  |  |  |
| 412100                          | E         | AAI                          |  |  |                                  |  |  |
| 412200                          | E         | AAI                          |  |  |                                  |  |  |
| 412250                          | E         | AAI                          |  |  |                                  |  |  |
| 412300                          | E         | AAI                          |  |  |                                  |  |  |
| 412400                          | E         | AAI                          |  |  |                                  |  |  |
| 412500                          | E         | AAI                          |  |  |                                  |  |  |
| 412600                          | E         | AAI                          |  |  |                                  |  |  |
| 412700                          | E         | AAI                          |  |  |                                  |  |  |
| 412800                          | E         | AAI                          |  |  |                                  |  |  |
| 412900                          | E         | AAI                          |  |  |                                  |  |  |
| 413000                          | E         | AAI                          |  |  |                                  |  |  |
| 413100                          | E         | AAI                          |  |  |                                  |  |  |
| 413120                          | E         | AAI                          |  |  |                                  |  |  |
| 413200                          | E         | AAI                          |  |  |                                  |  |  |
| 413300                          | E         | AAI                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAI                          |  |  |                                  |  |  |
| 413415                          | E         | AAI                          |  |  |                                  |  |  |
| 413500                          | E         | AAI                          |  |  |                                  |  |  |
| 413600                          | E         | AAI                          |  |  |                                  |  |  |
| 413700                          | E         | AAI                          |  |  |                                  |  |  |
| 413800                          | E         | AAI                          |  |  |                                  |  |  |
| 413810                          | E         | AAI                          |  |  |                                  |  |  |
| 413900                          | E         | AAI                          |  |  |                                  |  |  |
| 414000                          | E         | AAI                          |  |  |                                  |  |  |
| 414100                          | E         | AAI                          |  |  |                                  |  |  |
| 414120                          | E         | AAI                          |  |  |                                  |  |  |
| 414200                          | E         | AAI                          |  |  |                                  |  |  |
| 414201                          | E         | AAI                          |  |  |                                  |  |  |
| 414202                          | E         | AAI                          |  |  |                                  |  |  |
| 414203                          | E         | AAI                          |  |  |                                  |  |  |
| 414300                          | E         | AAI                          |  |  |                                  |  |  |
| 414400                          | E         | AAI                          |  |  |                                  |  |  |
| 414500                          | E         | AAI                          |  |  |                                  |  |  |
| 414600                          | E         | AAI                          |  |  |                                  |  |  |
| 414700                          | E         | AAI                          |  |  |                                  |  |  |
| 414800                          | E         | AAI                          |  |  |                                  |  |  |
| 414900                          | E         | AAI                          |  |  |                                  |  |  |
| 414910                          | E         | AAI                          |  |  |                                  |  |  |
| 415000                          | E         | AAI                          |  |  |                                  |  |  |
| 415100                          | E         | AAI                          |  |  |                                  |  |  |
| 415200                          | E         | AAI                          |  |  |                                  |  |  |
| 415300                          | E         | AAI                          |  |  |                                  |  |  |
| 415400                          | E         | AAI                          |  |  |                                  |  |  |
| 415500                          | E         | AAI                          |  |  |                                  |  |  |
| 415700                          | E         | AAI                          |  |  |                                  |  |  |
| 415730                          | E         | AAI                          |  |  |                                  |  |  |
| 415800                          | E         | AAI                          |  |  |                                  |  |  |
| 415900                          | E         | AAI                          |  |  |                                  |  |  |
| 415901                          | E         | AAI                          |  |  |                                  |  |  |
| 416000                          | E         | AAI                          |  |  |                                  |  |  |
| 416500                          | E         | AAI                          |  |  |                                  |  |  |
| 416512                          | E         | AAI                          |  |  |                                  |  |  |
| 416600                          | E         | AAI                          |  |  |                                  |  |  |
| 416612                          | E         | AAI                          |  |  |                                  |  |  |
| 416700                          | E         | AAI                          |  |  |                                  |  |  |
| 416712                          | E         | AAI                          |  |  |                                  |  |  |
| 416800                          | E         | AAI                          |  |  |                                  |  |  |
| 417000                          | E         | AAI                          |  |  |                                  |  |  |
| 417100                          | E         | AAI                          |  |  |                                  |  |  |
| 417112                          | E         | AAI                          |  |  |                                  |  |  |
| 417200                          | E         | AAI                          |  |  |                                  |  |  |
| 417212                          | E         | AAI                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 225

**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAI                          |  |  |                                  |  |  |
| 417312                          | E         | AAI                          |  |  |                                  |  |  |
| 417400                          | E         | AAI                          |  |  |                                  |  |  |
| 417500                          | E         | AAI                          |  |  |                                  |  |  |
| 417590                          | E         | AAI                          |  |  |                                  |  |  |
| 417600                          | E         | AAI                          |  |  |                                  |  |  |
| 417690                          | E         | AAI                          |  |  |                                  |  |  |
| 418000                          | E         | AAI                          |  |  |                                  |  |  |
| 418300                          | E         | AAI                          |  |  |                                  |  |  |
| 419000                          | E         | AAI                          |  |  |                                  |  |  |
| 419100                          | E         | AAI                          |  |  |                                  |  |  |
| 419200                          | E         | AAI                          |  |  |                                  |  |  |
| 419300                          | E         | AAI                          |  |  |                                  |  |  |
| 419500                          | E         | AAI                          |  |  |                                  |  |  |
| 419600                          | E         | AAI                          |  |  |                                  |  |  |
| 419700                          | E         | AAI                          |  |  |                                  |  |  |
| 419900                          | E         | AAI                          |  |  |                                  |  |  |
| 420100                          | E         | AAI                          |  |  |                                  |  |  |
| 420190                          | E         | AAI                          |  |  |                                  |  |  |
| 421000                          | E         | AAI                          |  |  |                                  |  |  |
| 421100                          | E         | AAI                          |  |  |                                  |  |  |
| 421200                          | E         | AAI                          |  |  |                                  |  |  |
| 421500                          | E         | AAI                          |  |  |                                  |  |  |
| 421512                          | E         | AAI                          |  |  |                                  |  |  |
| 422100                          | E         | AAI                          |  |  |                                  |  |  |
| 422200                          | E         | AAI                          |  |  |                                  |  |  |
| 422300                          | E         | AAI                          |  |  |                                  |  |  |
| 422500                          | E         | AAI                          |  |  |                                  |  |  |
| 422512                          | E         | AAI                          |  |  |                                  |  |  |
| 423000                          | E         | AAI                          |  |  |                                  |  |  |
| 423100                          | E         | AAI                          |  |  |                                  |  |  |
| 423110                          | E         | AAI                          |  |  |                                  |  |  |
| 423200                          | E         | AAI                          |  |  |                                  |  |  |
| 423300                          | E         | AAI                          |  |  |                                  |  |  |
| 423400                          | E         | AAI                          |  |  |                                  |  |  |
| 423500                          | E         | AAI                          |  |  |                                  |  |  |
| 424000                          | E         | AAI                          |  |  |                                  |  |  |
| 425100                          | E         | AAI                          |  |  |                                  |  |  |
| 425200                          | E         | AAI                          |  |  |                                  |  |  |
| 425300                          | E         | AAI                          |  |  |                                  |  |  |
| 425400                          | E         | AAI                          |  |  |                                  |  |  |
| 425500                          | E         | AAI                          |  |  |                                  |  |  |
| 425512                          | E         | AAI                          |  |  |                                  |  |  |
| 426000                          | E         | AAI                          |  |  |                                  |  |  |
| 426100                          | E         | AAI                          |  |  |                                  |  |  |
| 426200                          | E         | AAI                          |  |  |                                  |  |  |
| 426300                          | E         | AAI                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAI                          |  |  |                                  |  |  |
| 426500                          | E         | AAI                          |  |  |                                  |  |  |
| 426600                          | E         | AAI                          |  |  |                                  |  |  |
| 426700                          | E         | AAI                          |  |  |                                  |  |  |
| 426800                          | E         | AAI                          |  |  |                                  |  |  |
| 426900                          | E         | AAI                          |  |  |                                  |  |  |
| 427000                          | E         | AAI                          |  |  |                                  |  |  |
| 427100                          | E         | AAI                          |  |  |                                  |  |  |
| 427300                          | E         | AAI                          |  |  |                                  |  |  |
| 427500                          | E         | AAI                          |  |  |                                  |  |  |
| 427600                          | E         | AAI                          |  |  |                                  |  |  |
| 427700                          | E         | AAI                          |  |  |                                  |  |  |
| 428300                          | E         | AAI                          |  |  |                                  |  |  |
| 428500                          | E         | AAI                          |  |  |                                  |  |  |
| 428600                          | E         | AAI                          |  |  |                                  |  |  |
| 428700                          | E         | AAI                          |  |  |                                  |  |  |
| 429000                          | E         | AAI                          |  |  |                                  |  |  |
| 429500                          | E         | AAI                          |  |  |                                  |  |  |
| 429590                          | E         | AAI                          |  |  |                                  |  |  |
| 431000                          | E         | AAI                          |  |  |                                  |  |  |
| 432000                          | E         | AAI                          |  |  |                                  |  |  |
| 432100                          | E         | AAI                          |  |  |                                  |  |  |
| 433000                          | E         | AAI                          |  |  |                                  |  |  |
| 435000                          | E         | AAI                          |  |  |                                  |  |  |
| 435100                          | E         | AAI                          |  |  |                                  |  |  |
| 435190                          | E         | AAI                          |  |  |                                  |  |  |
| 435400                          | E         | AAI                          |  |  |                                  |  |  |
| 435500                          | E         | AAI                          |  |  |                                  |  |  |
| 435600                          | E         | AAI                          |  |  |                                  |  |  |
| 435700                          | E         | AAI                          |  |  |                                  |  |  |
| 436000                          | E         | AAI                          |  |  |                                  |  |  |
| 436001                          | E         | AAI                          |  |  |                                  |  |  |
| 437000                          | E         | AAI                          |  |  |                                  |  |  |
| 438200                          | E         | AAI                          |  |  |                                  |  |  |
| 438300                          | E         | AAI                          |  |  |                                  |  |  |
| 438400                          | E         | AAI                          |  |  |                                  |  |  |
| 438500                          | E         | AAI                          |  |  |                                  |  |  |
| 438600                          | E         | AAI                          |  |  |                                  |  |  |
| 438700                          | E         | AAI                          |  |  |                                  |  |  |
| 438800                          | E         | AAI                          |  |  |                                  |  |  |
| 438900                          | E         | AAI                          |  |  |                                  |  |  |
| 439000                          | E         | AAI                          |  |  |                                  |  |  |
| 439100                          | E         | AAI                          |  |  |                                  |  |  |
| 439190                          | E         | AAI                          |  |  |                                  |  |  |
| 439200                          | E         | AAI                          |  |  |                                  |  |  |
| 439300                          | E         | AAI                          |  |  |                                  |  |  |
| 439400                          | E         | AAI                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAI                          |  |  |                                  |  |  |
| 439402                          | E         | AAI                          |  |  |                                  |  |  |
| 439412                          | E         | AAI                          |  |  |                                  |  |  |
| 439432                          | E         | AAI                          |  |  |                                  |  |  |
| 439440                          | E         | AAI                          |  |  |                                  |  |  |
| 439500                          | E         | AAI                          |  |  |                                  |  |  |
| 439502                          | E         | AAI                          |  |  |                                  |  |  |
| 439504                          | E         | AAI                          |  |  |                                  |  |  |
| 439600                          | E         | AAI                          |  |  |                                  |  |  |
| 439700                          | E         | AAI                          |  |  |                                  |  |  |
| 439701                          | E         | AAI                          |  |  |                                  |  |  |
| 439702                          | E         | AAI                          |  |  |                                  |  |  |
| 439703                          | E         | AAI                          |  |  |                                  |  |  |
| 439730                          | E         | AAI                          |  |  |                                  |  |  |
| 439800                          | E         | AAI                          |  |  |                                  |  |  |
| 439801                          | E         | AAI                          |  |  |                                  |  |  |
| 439900                          | E         | AAI                          |  |  |                                  |  |  |
| 442000                          | E         | AAI                          |  |  |                                  |  |  |
| 443000                          | E         | AAI                          |  |  |                                  |  |  |
| 445000                          | E         | AAI                          |  |  |                                  |  |  |
| 449000                          | E         | AAI                          |  |  |                                  |  |  |
| 451000                          | E         | AAI                          |  |  |                                  |  |  |
| 459000                          | E         | AAI                          |  |  |                                  |  |  |
| 461000                          | E         | AAI                          |  |  |                                  |  |  |
| 462000                          | E         | AAI                          |  |  |                                  |  |  |
| 462090                          | E         | AAI                          |  |  |                                  |  |  |
| 462091                          | E         | AAI                          |  |  |                                  |  |  |
| 463500                          | E         | AAI                          |  |  |                                  |  |  |
| 465000                          | E         | AAI                          |  |  |                                  |  |  |
| 469000                          | E         | AAI                          |  |  |                                  |  |  |
| 470000                          | E         | AAI                          |  |  |                                  |  |  |
| 472000                          | E         | AAI                          |  |  |                                  |  |  |
| 479010                          | E         | AAI                          |  |  |                                  |  |  |
| 480100                          | E         | AAI                          |  |  |                                  |  |  |
| 480110                          | E         | AAI                          |  |  |                                  |  |  |
| 480200                          | E         | AAI                          |  |  |                                  |  |  |
| 483100                          | E         | AAI                          |  |  |                                  |  |  |
| 483200                          | E         | AAI                          |  |  |                                  |  |  |
| 487100                          | E         | AAI                          |  |  |                                  |  |  |
| 487200                          | E         | AAI                          |  |  |                                  |  |  |
| 488100                          | E         | AAI                          |  |  |                                  |  |  |
| 488200                          | E         | AAI                          |  |  |                                  |  |  |
| 490100                          | E         | AAI                          |  |  |                                  |  |  |
| 490110                          | E         | AAI                          |  |  |                                  |  |  |
| 490200                          | E         | AAI                          |  |  |                                  |  |  |
| 490800                          | E         | AAI                          |  |  |                                  |  |  |
| 493100                          | E         | AAI                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAI                          |  |  |                                  |  |  |
| 497200                          | E         | AAI                          |  |  |                                  |  |  |
| 498100                          | E         | AAI                          |  |  |                                  |  |  |
| 498200                          | E         | AAI                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 226

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 403400                          | E         | M                      |  |  | 0                                |  |  |
| 403500                          | E         | M                      |  |  |                                  |  |  |
| 404400                          | E         | M                      |  |  |                                  |  |  |
| 404700                          | E         | M                      |  |  |                                  |  |  |
| 404800                          | E         | M                      |  |  |                                  |  |  |
| 406000                          | E         | M                      |  |  |                                  |  |  |
| 407000                          | E         | M                      |  |  |                                  |  |  |
| 408000                          | E         | M                      |  |  |                                  |  |  |
| 408100                          | E         | M                      |  |  |                                  |  |  |
| 408200                          | E         | M                      |  |  |                                  |  |  |
| 408300                          | E         | M                      |  |  |                                  |  |  |
| 411100                          | E         | M                      |  |  |                                  |  |  |
| 411200                          | E         | M                      |  |  |                                  |  |  |
| 411300                          | E         | M                      |  |  |                                  |  |  |
| 411400                          | E         | M                      |  |  |                                  |  |  |
| 411500                          | E         | M                      |  |  |                                  |  |  |
| 411600                          | E         | M                      |  |  |                                  |  |  |
| 411601                          | E         | M                      |  |  |                                  |  |  |
| 411700                          | E         | M                      |  |  |                                  |  |  |
| 411800                          | E         | M                      |  |  |                                  |  |  |
| 411900                          | E         | M                      |  |  |                                  |  |  |
| 411910                          | E         | M                      |  |  |                                  |  |  |
| 411990                          | E         | M                      |  |  |                                  |  |  |
| 411991                          | E         | M                      |  |  |                                  |  |  |
| 411992                          | E         | M                      |  |  |                                  |  |  |
| 411993                          | E         | M                      |  |  |                                  |  |  |
| 411994                          | E         | M                      |  |  |                                  |  |  |
| 412000                          | E         | M                      |  |  |                                  |  |  |
| 412100                          | E         | M                      |  |  |                                  |  |  |
| 412200                          | E         | M                      |  |  |                                  |  |  |
| 412250                          | E         | M                      |  |  |                                  |  |  |
| 412300                          | E         | M                      |  |  |                                  |  |  |
| 412400                          | E         | M                      |  |  |                                  |  |  |
| 412500                          | E         | M                      |  |  |                                  |  |  |
| 412600                          | E         | M                      |  |  |                                  |  |  |
| 412700                          | E         | M                      |  |  |                                  |  |  |
| 412800                          | E         | M                      |  |  |                                  |  |  |
| 412900                          | E         | M                      |  |  |                                  |  |  |
| 413000                          | E         | M                      |  |  |                                  |  |  |
| 413100                          | E         | M                      |  |  |                                  |  |  |
| 413120                          | E         | M                      |  |  |                                  |  |  |
| 413200                          | E         | M                      |  |  |                                  |  |  |
| 413300                          | E         | M                      |  |  |                                  |  |  |
| 413400                          | E         | M                      |  |  |                                  |  |  |
| 413415                          | E         | M                      |  |  |                                  |  |  |
| 413500                          | E         | M                      |  |  |                                  |  |  |
| 413600                          | E         | M                      |  |  |                                  |  |  |
| 413700                          | E         | M                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 226

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 413800                          | E         | M                      |  |  |                                  |  |  |
| 413810                          | E         | M                      |  |  |                                  |  |  |
| 413900                          | E         | M                      |  |  |                                  |  |  |
| 414000                          | E         | M                      |  |  |                                  |  |  |
| 414100                          | E         | M                      |  |  |                                  |  |  |
| 414120                          | E         | M                      |  |  |                                  |  |  |
| 414200                          | E         | M                      |  |  |                                  |  |  |
| 414201                          | E         | M                      |  |  |                                  |  |  |
| 414202                          | E         | M                      |  |  |                                  |  |  |
| 414203                          | E         | M                      |  |  |                                  |  |  |
| 414300                          | E         | M                      |  |  |                                  |  |  |
| 414400                          | E         | M                      |  |  |                                  |  |  |
| 414500                          | E         | M                      |  |  |                                  |  |  |
| 414600                          | E         | M                      |  |  |                                  |  |  |
| 414700                          | E         | M                      |  |  |                                  |  |  |
| 414800                          | E         | M                      |  |  |                                  |  |  |
| 414900                          | E         | M                      |  |  |                                  |  |  |
| 414910                          | E         | M                      |  |  |                                  |  |  |
| 415000                          | E         | M                      |  |  |                                  |  |  |
| 415100                          | E         | M                      |  |  |                                  |  |  |
| 415200                          | E         | M                      |  |  |                                  |  |  |
| 415300                          | E         | M                      |  |  |                                  |  |  |
| 415700                          | E         | M                      |  |  |                                  |  |  |
| 415800                          | E         | M                      |  |  |                                  |  |  |
| 415900                          | E         | M                      |  |  |                                  |  |  |
| 415901                          | E         | M                      |  |  |                                  |  |  |
| 416000                          | E         | M                      |  |  |                                  |  |  |
| 416500                          | E         | M                      |  |  |                                  |  |  |
| 416512                          | E         | M                      |  |  |                                  |  |  |
| 416600                          | E         | M                      |  |  |                                  |  |  |
| 416612                          | E         | M                      |  |  |                                  |  |  |
| 416700                          | E         | M                      |  |  |                                  |  |  |
| 416712                          | E         | M                      |  |  |                                  |  |  |
| 416800                          | E         | M                      |  |  |                                  |  |  |
| 417000                          | E         | M                      |  |  |                                  |  |  |
| 417100                          | E         | M                      |  |  |                                  |  |  |
| 417112                          | E         | M                      |  |  |                                  |  |  |
| 417200                          | E         | M                      |  |  |                                  |  |  |
| 417212                          | E         | M                      |  |  |                                  |  |  |
| 417300                          | E         | M                      |  |  |                                  |  |  |
| 417312                          | E         | M                      |  |  |                                  |  |  |
| 417400                          | E         | M                      |  |  |                                  |  |  |
| 417500                          | E         | M                      |  |  |                                  |  |  |
| 417590                          | E         | M                      |  |  |                                  |  |  |
| 417600                          | E         | M                      |  |  |                                  |  |  |
| 417690                          | E         | M                      |  |  |                                  |  |  |
| 418000                          | E         | M                      |  |  |                                  |  |  |
| 418300                          | E         | M                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 226

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 419000                          | E         | M                      |  |  |                                  |  |  |
| 419100                          | E         | M                      |  |  |                                  |  |  |
| 419200                          | E         | M                      |  |  |                                  |  |  |
| 419300                          | E         | M                      |  |  |                                  |  |  |
| 419500                          | E         | M                      |  |  |                                  |  |  |
| 419600                          | E         | M                      |  |  |                                  |  |  |
| 419700                          | E         | M                      |  |  |                                  |  |  |
| 419900                          | E         | M                      |  |  |                                  |  |  |
| 420100                          | E         | M                      |  |  |                                  |  |  |
| 420190                          | E         | M                      |  |  |                                  |  |  |
| 421000                          | E         | M                      |  |  |                                  |  |  |
| 421100                          | E         | M                      |  |  |                                  |  |  |
| 421200                          | E         | M                      |  |  |                                  |  |  |
| 421500                          | E         | M                      |  |  |                                  |  |  |
| 422100                          | E         | M                      |  |  |                                  |  |  |
| 422200                          | E         | M                      |  |  |                                  |  |  |
| 422300                          | E         | M                      |  |  |                                  |  |  |
| 422500                          | E         | M                      |  |  |                                  |  |  |
| 423000                          | E         | M                      |  |  |                                  |  |  |
| 423100                          | E         | M                      |  |  |                                  |  |  |
| 423110                          | E         | M                      |  |  |                                  |  |  |
| 423200                          | E         | M                      |  |  |                                  |  |  |
| 423300                          | E         | M                      |  |  |                                  |  |  |
| 423400                          | E         | M                      |  |  |                                  |  |  |
| 423500                          | E         | M                      |  |  |                                  |  |  |
| 425100                          | E         | M                      |  |  |                                  |  |  |
| 425200                          | E         | M                      |  |  |                                  |  |  |
| 425300                          | E         | M                      |  |  |                                  |  |  |
| 425400                          | E         | M                      |  |  |                                  |  |  |
| 425500                          | E         | M                      |  |  |                                  |  |  |
| 426000                          | E         | M                      |  |  |                                  |  |  |
| 426100                          | E         | M                      |  |  |                                  |  |  |
| 426200                          | E         | M                      |  |  |                                  |  |  |
| 426300                          | E         | M                      |  |  |                                  |  |  |
| 426400                          | E         | M                      |  |  |                                  |  |  |
| 426500                          | E         | M                      |  |  |                                  |  |  |
| 426600                          | E         | M                      |  |  |                                  |  |  |
| 426700                          | E         | M                      |  |  |                                  |  |  |
| 426800                          | E         | M                      |  |  |                                  |  |  |
| 427000                          | E         | M                      |  |  |                                  |  |  |
| 427100                          | E         | M                      |  |  |                                  |  |  |
| 427300                          | E         | M                      |  |  |                                  |  |  |
| 427500                          | E         | M                      |  |  |                                  |  |  |
| 427600                          | E         | M                      |  |  |                                  |  |  |
| 427700                          | E         | M                      |  |  |                                  |  |  |
| 428300                          | E         | M                      |  |  |                                  |  |  |
| 428500                          | E         | M                      |  |  |                                  |  |  |
| 428600                          | E         | M                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 226

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 428700                          | E         | M                      |  |  |                                  |  |  |
| 429000                          | E         | M                      |  |  |                                  |  |  |
| 429500                          | E         | M                      |  |  |                                  |  |  |
| 429590                          | E         | M                      |  |  |                                  |  |  |
| 431000                          | E         | M                      |  |  |                                  |  |  |
| 433000                          | E         | M                      |  |  |                                  |  |  |
| 435000                          | E         | M                      |  |  |                                  |  |  |
| 435100                          | E         | M                      |  |  |                                  |  |  |
| 435190                          | E         | M                      |  |  |                                  |  |  |
| 435400                          | E         | M                      |  |  |                                  |  |  |
| 435500                          | E         | M                      |  |  |                                  |  |  |
| 435600                          | E         | M                      |  |  |                                  |  |  |
| 435700                          | E         | M                      |  |  |                                  |  |  |
| 436000                          | E         | M                      |  |  |                                  |  |  |
| 436001                          | E         | M                      |  |  |                                  |  |  |
| 437000                          | E         | M                      |  |  |                                  |  |  |
| 438200                          | E         | M                      |  |  |                                  |  |  |
| 438300                          | E         | M                      |  |  |                                  |  |  |
| 438400                          | E         | M                      |  |  |                                  |  |  |
| 438500                          | E         | M                      |  |  |                                  |  |  |
| 438600                          | E         | M                      |  |  |                                  |  |  |
| 438700                          | E         | M                      |  |  |                                  |  |  |
| 438800                          | E         | M                      |  |  |                                  |  |  |
| 438900                          | E         | M                      |  |  |                                  |  |  |
| 439000                          | E         | M                      |  |  |                                  |  |  |
| 439100                          | E         | M                      |  |  |                                  |  |  |
| 439190                          | E         | M                      |  |  |                                  |  |  |
| 439200                          | E         | M                      |  |  |                                  |  |  |
| 439300                          | E         | M                      |  |  |                                  |  |  |
| 439400                          | E         | M                      |  |  |                                  |  |  |
| 439401                          | E         | M                      |  |  |                                  |  |  |
| 439402                          | E         | M                      |  |  |                                  |  |  |
| 439440                          | E         | M                      |  |  |                                  |  |  |
| 439500                          | E         | M                      |  |  |                                  |  |  |
| 439502                          | E         | M                      |  |  |                                  |  |  |
| 439504                          | E         | M                      |  |  |                                  |  |  |
| 439600                          | E         | M                      |  |  |                                  |  |  |
| 439700                          | E         | M                      |  |  |                                  |  |  |
| 439701                          | E         | M                      |  |  |                                  |  |  |
| 439702                          | E         | M                      |  |  |                                  |  |  |
| 439703                          | E         | M                      |  |  |                                  |  |  |
| 439800                          | E         | M                      |  |  |                                  |  |  |
| 439801                          | E         | M                      |  |  |                                  |  |  |
| 439900                          | E         | M                      |  |  |                                  |  |  |
| 442000                          | E         | M                      |  |  |                                  |  |  |
| 443000                          | E         | M                      |  |  |                                  |  |  |
| 445000                          | E         | M                      |  |  |                                  |  |  |
| 449000                          | E         | M                      |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 226  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 451000                          | E         | M                      |  |  |                                  |  |  |
| 459000                          | E         | M                      |  |  |                                  |  |  |
| 461000                          | E         | M                      |  |  |                                  |  |  |
| 462000                          | E         | M                      |  |  |                                  |  |  |
| 462090                          | E         | M                      |  |  |                                  |  |  |
| 462091                          | E         | M                      |  |  |                                  |  |  |
| 463500                          | E         | M                      |  |  |                                  |  |  |
| 465000                          | E         | M                      |  |  |                                  |  |  |
| 469000                          | E         | M                      |  |  |                                  |  |  |
| 470000                          | E         | M                      |  |  |                                  |  |  |
| 472000                          | E         | M                      |  |  |                                  |  |  |
| 479010                          | E         | M                      |  |  |                                  |  |  |
| 480100                          | E         | M                      |  |  |                                  |  |  |
| 480110                          | E         | M                      |  |  |                                  |  |  |
| 480200                          | E         | M                      |  |  |                                  |  |  |
| 483100                          | E         | M                      |  |  |                                  |  |  |
| 483200                          | E         | M                      |  |  |                                  |  |  |
| 487100                          | E         | M                      |  |  |                                  |  |  |
| 487200                          | E         | M                      |  |  |                                  |  |  |
| 488100                          | E         | M                      |  |  |                                  |  |  |
| 488200                          | E         | M                      |  |  |                                  |  |  |
| 490100                          | E         | M                      |  |  |                                  |  |  |
| 490110                          | E         | M                      |  |  |                                  |  |  |
| 490200                          | E         | M                      |  |  |                                  |  |  |
| 490800                          | E         | M                      |  |  |                                  |  |  |
| 493100                          | E         | M                      |  |  |                                  |  |  |
| 497100                          | E         | M                      |  |  |                                  |  |  |
| 497200                          | E         | M                      |  |  |                                  |  |  |
| 498100                          | E         | M                      |  |  |                                  |  |  |
| 498200                          | E         | M                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 227

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 403400                          | E         | D                      |  |  | 0                                |  |  |
| 404400                          | E         | D                      |  |  |                                  |  |  |
| 404700                          | E         | D                      |  |  |                                  |  |  |
| 404800                          | E         | D                      |  |  |                                  |  |  |
| 405000                          | E         | D                      |  |  |                                  |  |  |
| 406000                          | E         | D                      |  |  |                                  |  |  |
| 407000                          | E         | D                      |  |  |                                  |  |  |
| 408100                          | E         | D                      |  |  |                                  |  |  |
| 408200                          | E         | D                      |  |  |                                  |  |  |
| 408300                          | E         | D                      |  |  |                                  |  |  |
| 411100                          | E         | D                      |  |  |                                  |  |  |
| 411200                          | E         | D                      |  |  |                                  |  |  |
| 411300                          | E         | D                      |  |  |                                  |  |  |
| 411400                          | E         | D                      |  |  |                                  |  |  |
| 411500                          | E         | D                      |  |  |                                  |  |  |
| 411600                          | E         | D                      |  |  |                                  |  |  |
| 411601                          | E         | D                      |  |  |                                  |  |  |
| 411700                          | E         | D                      |  |  |                                  |  |  |
| 411900                          | E         | D                      |  |  |                                  |  |  |
| 411910                          | E         | D                      |  |  |                                  |  |  |
| 411912                          | E         | D                      |  |  |                                  |  |  |
| 411920                          | E         | D                      |  |  |                                  |  |  |
| 411990                          | E         | D                      |  |  |                                  |  |  |
| 411991                          | E         | D                      |  |  |                                  |  |  |
| 411992                          | E         | D                      |  |  |                                  |  |  |
| 411993                          | E         | D                      |  |  |                                  |  |  |
| 411994                          | E         | D                      |  |  |                                  |  |  |
| 412000                          | E         | D                      |  |  |                                  |  |  |
| 412050                          | E         | D                      |  |  |                                  |  |  |
| 412100                          | E         | D                      |  |  |                                  |  |  |
| 412300                          | E         | D                      |  |  |                                  |  |  |
| 412400                          | E         | D                      |  |  |                                  |  |  |
| 412500                          | E         | D                      |  |  |                                  |  |  |
| 412600                          | E         | D                      |  |  |                                  |  |  |
| 412700                          | E         | D                      |  |  |                                  |  |  |
| 412800                          | E         | D                      |  |  |                                  |  |  |
| 412900                          | E         | D                      |  |  |                                  |  |  |
| 413000                          | E         | D                      |  |  |                                  |  |  |
| 413100                          | E         | D                      |  |  |                                  |  |  |
| 413120                          | E         | D                      |  |  |                                  |  |  |
| 413300                          | E         | D                      |  |  |                                  |  |  |
| 413400                          | E         | D                      |  |  |                                  |  |  |
| 413500                          | E         | D                      |  |  |                                  |  |  |
| 413600                          | E         | D                      |  |  |                                  |  |  |
| 413700                          | E         | D                      |  |  |                                  |  |  |
| 413800                          | E         | D                      |  |  |                                  |  |  |
| 413900                          | E         | D                      |  |  |                                  |  |  |
| 414000                          | E         | D                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 227

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 414100                          | E         | D                      |  |  |                                  |  |  |
| 414120                          | E         | D                      |  |  |                                  |  |  |
| 414300                          | E         | D                      |  |  |                                  |  |  |
| 414400                          | E         | D                      |  |  |                                  |  |  |
| 414500                          | E         | D                      |  |  |                                  |  |  |
| 414600                          | E         | D                      |  |  |                                  |  |  |
| 414700                          | E         | D                      |  |  |                                  |  |  |
| 414800                          | E         | D                      |  |  |                                  |  |  |
| 414900                          | E         | D                      |  |  |                                  |  |  |
| 414910                          | E         | D                      |  |  |                                  |  |  |
| 415000                          | E         | D                      |  |  |                                  |  |  |
| 415100                          | E         | D                      |  |  |                                  |  |  |
| 415200                          | E         | D                      |  |  |                                  |  |  |
| 415400                          | E         | D                      |  |  |                                  |  |  |
| 415500                          | E         | D                      |  |  |                                  |  |  |
| 415700                          | E         | D                      |  |  |                                  |  |  |
| 415730                          | E         | D                      |  |  |                                  |  |  |
| 415800                          | E         | D                      |  |  |                                  |  |  |
| 416000                          | E         | D                      |  |  |                                  |  |  |
| 416500                          | E         | D                      |  |  |                                  |  |  |
| 416512                          | E         | D                      |  |  |                                  |  |  |
| 416600                          | E         | D                      |  |  |                                  |  |  |
| 416612                          | E         | D                      |  |  |                                  |  |  |
| 416700                          | E         | D                      |  |  |                                  |  |  |
| 416712                          | E         | D                      |  |  |                                  |  |  |
| 416800                          | E         | D                      |  |  |                                  |  |  |
| 417000                          | E         | D                      |  |  |                                  |  |  |
| 417100                          | E         | D                      |  |  |                                  |  |  |
| 417112                          | E         | D                      |  |  |                                  |  |  |
| 417200                          | E         | D                      |  |  |                                  |  |  |
| 417300                          | E         | D                      |  |  |                                  |  |  |
| 417312                          | E         | D                      |  |  |                                  |  |  |
| 417400                          | E         | D                      |  |  |                                  |  |  |
| 417500                          | E         | D                      |  |  |                                  |  |  |
| 417590                          | E         | D                      |  |  |                                  |  |  |
| 417600                          | E         | D                      |  |  |                                  |  |  |
| 417690                          | E         | D                      |  |  |                                  |  |  |
| 418000                          | E         | D                      |  |  |                                  |  |  |
| 418300                          | E         | D                      |  |  |                                  |  |  |
| 419000                          | E         | D                      |  |  |                                  |  |  |
| 419100                          | E         | D                      |  |  |                                  |  |  |
| 419200                          | E         | D                      |  |  |                                  |  |  |
| 419300                          | E         | D                      |  |  |                                  |  |  |
| 419500                          | E         | D                      |  |  |                                  |  |  |
| 419600                          | E         | D                      |  |  |                                  |  |  |
| 419700                          | E         | D                      |  |  |                                  |  |  |
| 419900                          | E         | D                      |  |  |                                  |  |  |
| 420100                          | E         | D                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 227

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 420190                          | E         | D                      |  |  |                                  |  |  |
| 421000                          | E         | D                      |  |  |                                  |  |  |
| 421200                          | E         | D                      |  |  |                                  |  |  |
| 421500                          | E         | D                      |  |  |                                  |  |  |
| 421512                          | E         | D                      |  |  |                                  |  |  |
| 422100                          | E         | D                      |  |  |                                  |  |  |
| 422200                          | E         | D                      |  |  |                                  |  |  |
| 422500                          | E         | D                      |  |  |                                  |  |  |
| 422512                          | E         | D                      |  |  |                                  |  |  |
| 423000                          | E         | D                      |  |  |                                  |  |  |
| 423100                          | E         | D                      |  |  |                                  |  |  |
| 423110                          | E         | D                      |  |  |                                  |  |  |
| 423200                          | E         | D                      |  |  |                                  |  |  |
| 423300                          | E         | D                      |  |  |                                  |  |  |
| 423400                          | E         | D                      |  |  |                                  |  |  |
| 424000                          | E         | D                      |  |  |                                  |  |  |
| 425100                          | E         | D                      |  |  |                                  |  |  |
| 425200                          | E         | D                      |  |  |                                  |  |  |
| 425300                          | E         | D                      |  |  |                                  |  |  |
| 425400                          | E         | D                      |  |  |                                  |  |  |
| 425500                          | E         | D                      |  |  |                                  |  |  |
| 425512                          | E         | D                      |  |  |                                  |  |  |
| 426000                          | E         | D                      |  |  |                                  |  |  |
| 426100                          | E         | D                      |  |  |                                  |  |  |
| 426200                          | E         | D                      |  |  |                                  |  |  |
| 426300                          | E         | D                      |  |  |                                  |  |  |
| 426400                          | E         | D                      |  |  |                                  |  |  |
| 426500                          | E         | D                      |  |  |                                  |  |  |
| 426600                          | E         | D                      |  |  |                                  |  |  |
| 426700                          | E         | D                      |  |  |                                  |  |  |
| 426900                          | E         | D                      |  |  |                                  |  |  |
| 427100                          | E         | D                      |  |  |                                  |  |  |
| 427300                          | E         | D                      |  |  |                                  |  |  |
| 427500                          | E         | D                      |  |  |                                  |  |  |
| 427600                          | E         | D                      |  |  |                                  |  |  |
| 427700                          | E         | D                      |  |  |                                  |  |  |
| 428300                          | E         | D                      |  |  |                                  |  |  |
| 428500                          | E         | D                      |  |  |                                  |  |  |
| 428600                          | E         | D                      |  |  |                                  |  |  |
| 428700                          | E         | D                      |  |  |                                  |  |  |
| 429000                          | E         | D                      |  |  |                                  |  |  |
| 429590                          | E         | D                      |  |  |                                  |  |  |
| 431000                          | E         | D                      |  |  |                                  |  |  |
| 432000                          | E         | D                      |  |  |                                  |  |  |
| 432100                          | E         | D                      |  |  |                                  |  |  |
| 433000                          | E         | D                      |  |  |                                  |  |  |
| 435000                          | E         | D                      |  |  |                                  |  |  |
| 435100                          | E         | D                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 227

**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 435190                          | E         | D                      |  |  |                                  |  |  |
| 435400                          | E         | D                      |  |  |                                  |  |  |
| 435500                          | E         | D                      |  |  |                                  |  |  |
| 435600                          | E         | D                      |  |  |                                  |  |  |
| 435700                          | E         | D                      |  |  |                                  |  |  |
| 436000                          | E         | D                      |  |  |                                  |  |  |
| 436001                          | E         | D                      |  |  |                                  |  |  |
| 438200                          | E         | D                      |  |  |                                  |  |  |
| 438300                          | E         | D                      |  |  |                                  |  |  |
| 438400                          | E         | D                      |  |  |                                  |  |  |
| 438500                          | E         | D                      |  |  |                                  |  |  |
| 438600                          | E         | D                      |  |  |                                  |  |  |
| 438700                          | E         | D                      |  |  |                                  |  |  |
| 438800                          | E         | D                      |  |  |                                  |  |  |
| 438900                          | E         | D                      |  |  |                                  |  |  |
| 439000                          | E         | D                      |  |  |                                  |  |  |
| 439100                          | E         | D                      |  |  |                                  |  |  |
| 439190                          | E         | D                      |  |  |                                  |  |  |
| 439200                          | E         | D                      |  |  |                                  |  |  |
| 439300                          | E         | D                      |  |  |                                  |  |  |
| 439400                          | E         | D                      |  |  |                                  |  |  |
| 439401                          | E         | D                      |  |  |                                  |  |  |
| 439402                          | E         | D                      |  |  |                                  |  |  |
| 439412                          | E         | D                      |  |  |                                  |  |  |
| 439432                          | E         | D                      |  |  |                                  |  |  |
| 439440                          | E         | D                      |  |  |                                  |  |  |
| 439500                          | E         | D                      |  |  |                                  |  |  |
| 439502                          | E         | D                      |  |  |                                  |  |  |
| 439504                          | E         | D                      |  |  |                                  |  |  |
| 439600                          | E         | D                      |  |  |                                  |  |  |
| 439700                          | E         | D                      |  |  |                                  |  |  |
| 439701                          | E         | D                      |  |  |                                  |  |  |
| 439702                          | E         | D                      |  |  |                                  |  |  |
| 439703                          | E         | D                      |  |  |                                  |  |  |
| 439730                          | E         | D                      |  |  |                                  |  |  |
| 439800                          | E         | D                      |  |  |                                  |  |  |
| 439801                          | E         | D                      |  |  |                                  |  |  |
| 439900                          | E         | D                      |  |  |                                  |  |  |
| 442000                          | E         | D                      |  |  |                                  |  |  |
| 443000                          | E         | D                      |  |  |                                  |  |  |
| 445000                          | E         | D                      |  |  |                                  |  |  |
| 449000                          | E         | D                      |  |  |                                  |  |  |
| 451000                          | E         | D                      |  |  |                                  |  |  |
| 459000                          | E         | D                      |  |  |                                  |  |  |
| 461000                          | E         | D                      |  |  |                                  |  |  |
| 462000                          | E         | D                      |  |  |                                  |  |  |
| 462090                          | E         | D                      |  |  |                                  |  |  |
| 462091                          | E         | D                      |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 227  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                        |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | BEA Category Indicator |  |  | Zero                             |  |  |
| 465000                          | E         | D                      |  |  |                                  |  |  |
| 469000                          | E         | D                      |  |  |                                  |  |  |
| 470000                          | E         | D                      |  |  |                                  |  |  |
| 472000                          | E         | D                      |  |  |                                  |  |  |
| 479010                          | E         | D                      |  |  |                                  |  |  |
| 480100                          | E         | D                      |  |  |                                  |  |  |
| 480110                          | E         | D                      |  |  |                                  |  |  |
| 480200                          | E         | D                      |  |  |                                  |  |  |
| 483100                          | E         | D                      |  |  |                                  |  |  |
| 483200                          | E         | D                      |  |  |                                  |  |  |
| 487100                          | E         | D                      |  |  |                                  |  |  |
| 487200                          | E         | D                      |  |  |                                  |  |  |
| 488100                          | E         | D                      |  |  |                                  |  |  |
| 488200                          | E         | D                      |  |  |                                  |  |  |
| 490100                          | E         | D                      |  |  |                                  |  |  |
| 490110                          | E         | D                      |  |  |                                  |  |  |
| 490200                          | E         | D                      |  |  |                                  |  |  |
| 490800                          | E         | D                      |  |  |                                  |  |  |
| 493100                          | E         | D                      |  |  |                                  |  |  |
| 497100                          | E         | D                      |  |  |                                  |  |  |
| 497200                          | E         | D                      |  |  |                                  |  |  |
| 498100                          | E         | D                      |  |  |                                  |  |  |
| 498200                          | E         | D                      |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 403400                          | E         | D                           |  |  | 0                                |  |  |
| 403500                          | E         | D                           |  |  |                                  |  |  |
| 404400                          | E         | D                           |  |  |                                  |  |  |
| 404700                          | E         | D                           |  |  |                                  |  |  |
| 404800                          | E         | D                           |  |  |                                  |  |  |
| 405000                          | E         | D                           |  |  |                                  |  |  |
| 406000                          | E         | D                           |  |  |                                  |  |  |
| 407000                          | E         | D                           |  |  |                                  |  |  |
| 408100                          | E         | D                           |  |  |                                  |  |  |
| 408200                          | E         | D                           |  |  |                                  |  |  |
| 408300                          | E         | D                           |  |  |                                  |  |  |
| 411100                          | E         | D                           |  |  |                                  |  |  |
| 411200                          | E         | D                           |  |  |                                  |  |  |
| 411300                          | E         | D                           |  |  |                                  |  |  |
| 411400                          | E         | D                           |  |  |                                  |  |  |
| 411500                          | E         | D                           |  |  |                                  |  |  |
| 411600                          | E         | D                           |  |  |                                  |  |  |
| 411601                          | E         | D                           |  |  |                                  |  |  |
| 411700                          | E         | D                           |  |  |                                  |  |  |
| 411800                          | E         | D                           |  |  |                                  |  |  |
| 411900                          | E         | D                           |  |  |                                  |  |  |
| 411910                          | E         | D                           |  |  |                                  |  |  |
| 411912                          | E         | D                           |  |  |                                  |  |  |
| 411920                          | E         | D                           |  |  |                                  |  |  |
| 411990                          | E         | D                           |  |  |                                  |  |  |
| 411991                          | E         | D                           |  |  |                                  |  |  |
| 411992                          | E         | D                           |  |  |                                  |  |  |
| 411993                          | E         | D                           |  |  |                                  |  |  |
| 411994                          | E         | D                           |  |  |                                  |  |  |
| 412000                          | E         | D                           |  |  |                                  |  |  |
| 412050                          | E         | D                           |  |  |                                  |  |  |
| 412100                          | E         | D                           |  |  |                                  |  |  |
| 412200                          | E         | D                           |  |  |                                  |  |  |
| 412300                          | E         | D                           |  |  |                                  |  |  |
| 412400                          | E         | D                           |  |  |                                  |  |  |
| 412500                          | E         | D                           |  |  |                                  |  |  |
| 412600                          | E         | D                           |  |  |                                  |  |  |
| 412700                          | E         | D                           |  |  |                                  |  |  |
| 412800                          | E         | D                           |  |  |                                  |  |  |
| 412900                          | E         | D                           |  |  |                                  |  |  |
| 413000                          | E         | D                           |  |  |                                  |  |  |
| 413100                          | E         | D                           |  |  |                                  |  |  |
| 413120                          | E         | D                           |  |  |                                  |  |  |
| 413200                          | E         | D                           |  |  |                                  |  |  |
| 413300                          | E         | D                           |  |  |                                  |  |  |
| 413400                          | E         | D                           |  |  |                                  |  |  |
| 413415                          | E         | D                           |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 228

**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 413500                          | E         | D                           |  |  |                                  |  |  |
| 413600                          | E         | D                           |  |  |                                  |  |  |
| 413700                          | E         | D                           |  |  |                                  |  |  |
| 413800                          | E         | D                           |  |  |                                  |  |  |
| 413810                          | E         | D                           |  |  |                                  |  |  |
| 413900                          | E         | D                           |  |  |                                  |  |  |
| 414000                          | E         | D                           |  |  |                                  |  |  |
| 414100                          | E         | D                           |  |  |                                  |  |  |
| 414120                          | E         | D                           |  |  |                                  |  |  |
| 414200                          | E         | D                           |  |  |                                  |  |  |
| 414201                          | E         | D                           |  |  |                                  |  |  |
| 414202                          | E         | D                           |  |  |                                  |  |  |
| 414203                          | E         | D                           |  |  |                                  |  |  |
| 414300                          | E         | D                           |  |  |                                  |  |  |
| 414400                          | E         | D                           |  |  |                                  |  |  |
| 414500                          | E         | D                           |  |  |                                  |  |  |
| 414600                          | E         | D                           |  |  |                                  |  |  |
| 414700                          | E         | D                           |  |  |                                  |  |  |
| 414800                          | E         | D                           |  |  |                                  |  |  |
| 414900                          | E         | D                           |  |  |                                  |  |  |
| 414910                          | E         | D                           |  |  |                                  |  |  |
| 415000                          | E         | D                           |  |  |                                  |  |  |
| 415100                          | E         | D                           |  |  |                                  |  |  |
| 415200                          | E         | D                           |  |  |                                  |  |  |
| 415300                          | E         | D                           |  |  |                                  |  |  |
| 415400                          | E         | D                           |  |  |                                  |  |  |
| 415500                          | E         | D                           |  |  |                                  |  |  |
| 415700                          | E         | D                           |  |  |                                  |  |  |
| 415730                          | E         | D                           |  |  |                                  |  |  |
| 415800                          | E         | D                           |  |  |                                  |  |  |
| 415900                          | E         | D                           |  |  |                                  |  |  |
| 415901                          | E         | D                           |  |  |                                  |  |  |
| 416000                          | E         | D                           |  |  |                                  |  |  |
| 416500                          | E         | D                           |  |  |                                  |  |  |
| 416512                          | E         | D                           |  |  |                                  |  |  |
| 416600                          | E         | D                           |  |  |                                  |  |  |
| 416612                          | E         | D                           |  |  |                                  |  |  |
| 416700                          | E         | D                           |  |  |                                  |  |  |
| 416712                          | E         | D                           |  |  |                                  |  |  |
| 416800                          | E         | D                           |  |  |                                  |  |  |
| 417000                          | E         | D                           |  |  |                                  |  |  |
| 417100                          | E         | D                           |  |  |                                  |  |  |
| 417112                          | E         | D                           |  |  |                                  |  |  |
| 417200                          | E         | D                           |  |  |                                  |  |  |
| 417212                          | E         | D                           |  |  |                                  |  |  |
| 417300                          | E         | D                           |  |  |                                  |  |  |
| 417312                          | E         | D                           |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 417400                          | E         | D                           |  |  |                                  |  |  |
| 417500                          | E         | D                           |  |  |                                  |  |  |
| 417590                          | E         | D                           |  |  |                                  |  |  |
| 417600                          | E         | D                           |  |  |                                  |  |  |
| 417690                          | E         | D                           |  |  |                                  |  |  |
| 418000                          | E         | D                           |  |  |                                  |  |  |
| 418300                          | E         | D                           |  |  |                                  |  |  |
| 419000                          | E         | D                           |  |  |                                  |  |  |
| 419100                          | E         | D                           |  |  |                                  |  |  |
| 419200                          | E         | D                           |  |  |                                  |  |  |
| 419300                          | E         | D                           |  |  |                                  |  |  |
| 419500                          | E         | D                           |  |  |                                  |  |  |
| 419600                          | E         | D                           |  |  |                                  |  |  |
| 419700                          | E         | D                           |  |  |                                  |  |  |
| 419900                          | E         | D                           |  |  |                                  |  |  |
| 420100                          | E         | D                           |  |  |                                  |  |  |
| 420190                          | E         | D                           |  |  |                                  |  |  |
| 421100                          | E         | D                           |  |  |                                  |  |  |
| 421200                          | E         | D                           |  |  |                                  |  |  |
| 421500                          | E         | D                           |  |  |                                  |  |  |
| 421512                          | E         | D                           |  |  |                                  |  |  |
| 422300                          | E         | D                           |  |  |                                  |  |  |
| 422500                          | E         | D                           |  |  |                                  |  |  |
| 422512                          | E         | D                           |  |  |                                  |  |  |
| 423200                          | E         | D                           |  |  |                                  |  |  |
| 423300                          | E         | D                           |  |  |                                  |  |  |
| 423400                          | E         | D                           |  |  |                                  |  |  |
| 423500                          | E         | D                           |  |  |                                  |  |  |
| 424000                          | E         | D                           |  |  |                                  |  |  |
| 425500                          | E         | D                           |  |  |                                  |  |  |
| 425512                          | E         | D                           |  |  |                                  |  |  |
| 426000                          | E         | D                           |  |  |                                  |  |  |
| 426100                          | E         | D                           |  |  |                                  |  |  |
| 426200                          | E         | D                           |  |  |                                  |  |  |
| 426300                          | E         | D                           |  |  |                                  |  |  |
| 426400                          | E         | D                           |  |  |                                  |  |  |
| 426500                          | E         | D                           |  |  |                                  |  |  |
| 426600                          | E         | D                           |  |  |                                  |  |  |
| 426700                          | E         | D                           |  |  |                                  |  |  |
| 426800                          | E         | D                           |  |  |                                  |  |  |
| 426900                          | E         | D                           |  |  |                                  |  |  |
| 427000                          | E         | D                           |  |  |                                  |  |  |
| 427100                          | E         | D                           |  |  |                                  |  |  |
| 427300                          | E         | D                           |  |  |                                  |  |  |
| 427500                          | E         | D                           |  |  |                                  |  |  |
| 427600                          | E         | D                           |  |  |                                  |  |  |
| 427700                          | E         | D                           |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 228

**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 428300                          | E         | D                           |  |  |                                  |  |  |
| 428500                          | E         | D                           |  |  |                                  |  |  |
| 428600                          | E         | D                           |  |  |                                  |  |  |
| 428700                          | E         | D                           |  |  |                                  |  |  |
| 429000                          | E         | D                           |  |  |                                  |  |  |
| 429500                          | E         | D                           |  |  |                                  |  |  |
| 429590                          | E         | D                           |  |  |                                  |  |  |
| 431000                          | E         | D                           |  |  |                                  |  |  |
| 432000                          | E         | D                           |  |  |                                  |  |  |
| 432100                          | E         | D                           |  |  |                                  |  |  |
| 433000                          | E         | D                           |  |  |                                  |  |  |
| 435000                          | E         | D                           |  |  |                                  |  |  |
| 435100                          | E         | D                           |  |  |                                  |  |  |
| 435190                          | E         | D                           |  |  |                                  |  |  |
| 435400                          | E         | D                           |  |  |                                  |  |  |
| 435500                          | E         | D                           |  |  |                                  |  |  |
| 435600                          | E         | D                           |  |  |                                  |  |  |
| 435700                          | E         | D                           |  |  |                                  |  |  |
| 436000                          | E         | D                           |  |  |                                  |  |  |
| 436001                          | E         | D                           |  |  |                                  |  |  |
| 437000                          | E         | D                           |  |  |                                  |  |  |
| 438200                          | E         | D                           |  |  |                                  |  |  |
| 438300                          | E         | D                           |  |  |                                  |  |  |
| 438400                          | E         | D                           |  |  |                                  |  |  |
| 438500                          | E         | D                           |  |  |                                  |  |  |
| 438600                          | E         | D                           |  |  |                                  |  |  |
| 438700                          | E         | D                           |  |  |                                  |  |  |
| 438800                          | E         | D                           |  |  |                                  |  |  |
| 438900                          | E         | D                           |  |  |                                  |  |  |
| 439000                          | E         | D                           |  |  |                                  |  |  |
| 439100                          | E         | D                           |  |  |                                  |  |  |
| 439190                          | E         | D                           |  |  |                                  |  |  |
| 439200                          | E         | D                           |  |  |                                  |  |  |
| 439300                          | E         | D                           |  |  |                                  |  |  |
| 439400                          | E         | D                           |  |  |                                  |  |  |
| 439401                          | E         | D                           |  |  |                                  |  |  |
| 439402                          | E         | D                           |  |  |                                  |  |  |
| 439412                          | E         | D                           |  |  |                                  |  |  |
| 439432                          | E         | D                           |  |  |                                  |  |  |
| 439440                          | E         | D                           |  |  |                                  |  |  |
| 439500                          | E         | D                           |  |  |                                  |  |  |
| 439502                          | E         | D                           |  |  |                                  |  |  |
| 439504                          | E         | D                           |  |  |                                  |  |  |
| 439600                          | E         | D                           |  |  |                                  |  |  |
| 439700                          | E         | D                           |  |  |                                  |  |  |
| 439701                          | E         | D                           |  |  |                                  |  |  |
| 439702                          | E         | D                           |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 228

**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 439703                          | E         | D                           |  |  |                                  |  |  |
| 439730                          | E         | D                           |  |  |                                  |  |  |
| 439800                          | E         | D                           |  |  |                                  |  |  |
| 439801                          | E         | D                           |  |  |                                  |  |  |
| 439900                          | E         | D                           |  |  |                                  |  |  |
| 442000                          | E         | D                           |  |  |                                  |  |  |
| 443000                          | E         | D                           |  |  |                                  |  |  |
| 445000                          | E         | D                           |  |  |                                  |  |  |
| 449000                          | E         | D                           |  |  |                                  |  |  |
| 451000                          | E         | D                           |  |  |                                  |  |  |
| 459000                          | E         | D                           |  |  |                                  |  |  |
| 461000                          | E         | D                           |  |  |                                  |  |  |
| 462000                          | E         | D                           |  |  |                                  |  |  |
| 462090                          | E         | D                           |  |  |                                  |  |  |
| 462091                          | E         | D                           |  |  |                                  |  |  |
| 463500                          | E         | D                           |  |  |                                  |  |  |
| 465000                          | E         | D                           |  |  |                                  |  |  |
| 469000                          | E         | D                           |  |  |                                  |  |  |
| 470000                          | E         | D                           |  |  |                                  |  |  |
| 472000                          | E         | D                           |  |  |                                  |  |  |
| 479010                          | E         | D                           |  |  |                                  |  |  |
| 480100                          | E         | D                           |  |  |                                  |  |  |
| 480110                          | E         | D                           |  |  |                                  |  |  |
| 480200                          | E         | D                           |  |  |                                  |  |  |
| 483100                          | E         | D                           |  |  |                                  |  |  |
| 483200                          | E         | D                           |  |  |                                  |  |  |
| 487100                          | E         | D                           |  |  |                                  |  |  |
| 487200                          | E         | D                           |  |  |                                  |  |  |
| 488100                          | E         | D                           |  |  |                                  |  |  |
| 488200                          | E         | D                           |  |  |                                  |  |  |
| 490100                          | E         | D                           |  |  |                                  |  |  |
| 490110                          | E         | D                           |  |  |                                  |  |  |
| 490200                          | E         | D                           |  |  |                                  |  |  |
| 490800                          | E         | D                           |  |  |                                  |  |  |
| 493100                          | E         | D                           |  |  |                                  |  |  |
| 497100                          | E         | D                           |  |  |                                  |  |  |
| 497200                          | E         | D                           |  |  |                                  |  |  |
| 498100                          | E         | D                           |  |  |                                  |  |  |
| 498200                          | E         | D                           |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 229

**Rule Name:** USSGL accounts with Reimbursable Flag "R" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 404700                          | E         | R                           |  |  | 0                                |  |  |
| 404800                          | E         | R                           |  |  |                                  |  |  |
| 408000                          | E         | R                           |  |  |                                  |  |  |
| 412250                          | E         | R                           |  |  |                                  |  |  |
| 413200                          | E         | R                           |  |  |                                  |  |  |
| 414000                          | E         | R                           |  |  |                                  |  |  |
| 414600                          | E         | R                           |  |  |                                  |  |  |
| 414700                          | E         | R                           |  |  |                                  |  |  |
| 415100                          | E         | R                           |  |  |                                  |  |  |
| 415200                          | E         | R                           |  |  |                                  |  |  |
| 415800                          | E         | R                           |  |  |                                  |  |  |
| 416000                          | E         | R                           |  |  |                                  |  |  |
| 417000                          | E         | R                           |  |  |                                  |  |  |
| 417500                          | E         | R                           |  |  |                                  |  |  |
| 417600                          | E         | R                           |  |  |                                  |  |  |
| 418000                          | E         | R                           |  |  |                                  |  |  |
| 419000                          | E         | R                           |  |  |                                  |  |  |
| 419100                          | E         | R                           |  |  |                                  |  |  |
| 419200                          | E         | R                           |  |  |                                  |  |  |
| 419500                          | E         | R                           |  |  |                                  |  |  |
| 420100                          | E         | R                           |  |  |                                  |  |  |
| 421000                          | E         | R                           |  |  |                                  |  |  |
| 421500                          | E         | R                           |  |  |                                  |  |  |
| 422100                          | E         | R                           |  |  |                                  |  |  |
| 422200                          | E         | R                           |  |  |                                  |  |  |
| 423000                          | E         | R                           |  |  |                                  |  |  |
| 423100                          | E         | R                           |  |  |                                  |  |  |
| 423110                          | E         | R                           |  |  |                                  |  |  |
| 423300                          | E         | R                           |  |  |                                  |  |  |
| 425100                          | E         | R                           |  |  |                                  |  |  |
| 425200                          | E         | R                           |  |  |                                  |  |  |
| 425300                          | E         | R                           |  |  |                                  |  |  |
| 425400                          | E         | R                           |  |  |                                  |  |  |
| 426100                          | E         | R                           |  |  |                                  |  |  |
| 426200                          | E         | R                           |  |  |                                  |  |  |
| 426300                          | E         | R                           |  |  |                                  |  |  |
| 426500                          | E         | R                           |  |  |                                  |  |  |
| 426900                          | E         | R                           |  |  |                                  |  |  |
| 428300                          | E         | R                           |  |  |                                  |  |  |
| 428700                          | E         | R                           |  |  |                                  |  |  |
| 431000                          | E         | R                           |  |  |                                  |  |  |
| 438200                          | E         | R                           |  |  |                                  |  |  |
| 438300                          | E         | R                           |  |  |                                  |  |  |
| 438400                          | E         | R                           |  |  |                                  |  |  |
| 438900                          | E         | R                           |  |  |                                  |  |  |
| 439300                          | E         | R                           |  |  |                                  |  |  |
| 439504                          | E         | R                           |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 229

**Rule Name:** USSGL accounts with Reimbursable Flag "R" Zero Balance Check

**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                             |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|-----------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | REIMBURSABLE FLAG INDICATOR |  |  | Zero                             |  |  |
| 439800                          | E         | R                           |  |  |                                  |  |  |
| 439801                          | E         | R                           |  |  |                                  |  |  |
| 442000                          | E         | R                           |  |  |                                  |  |  |
| 443000                          | E         | R                           |  |  |                                  |  |  |
| 445000                          | E         | R                           |  |  |                                  |  |  |
| 449000                          | E         | R                           |  |  |                                  |  |  |
| 451000                          | E         | R                           |  |  |                                  |  |  |
| 459000                          | E         | R                           |  |  |                                  |  |  |
| 461000                          | E         | R                           |  |  |                                  |  |  |
| 462000                          | E         | R                           |  |  |                                  |  |  |
| 465000                          | E         | R                           |  |  |                                  |  |  |
| 469000                          | E         | R                           |  |  |                                  |  |  |
| 470000                          | E         | R                           |  |  |                                  |  |  |
| 472000                          | E         | R                           |  |  |                                  |  |  |
| 479010                          | E         | R                           |  |  |                                  |  |  |
| 480100                          | E         | R                           |  |  |                                  |  |  |
| 480110                          | E         | R                           |  |  |                                  |  |  |
| 480200                          | E         | R                           |  |  |                                  |  |  |
| 483100                          | E         | R                           |  |  |                                  |  |  |
| 483200                          | E         | R                           |  |  |                                  |  |  |
| 487100                          | E         | R                           |  |  |                                  |  |  |
| 487200                          | E         | R                           |  |  |                                  |  |  |
| 488100                          | E         | R                           |  |  |                                  |  |  |
| 488200                          | E         | R                           |  |  |                                  |  |  |
| 490100                          | E         | R                           |  |  |                                  |  |  |
| 490110                          | E         | R                           |  |  |                                  |  |  |
| 490200                          | E         | R                           |  |  |                                  |  |  |
| 490800                          | E         | R                           |  |  |                                  |  |  |
| 493100                          | E         | R                           |  |  |                                  |  |  |
| 497100                          | E         | R                           |  |  |                                  |  |  |
| 497200                          | E         | R                           |  |  |                                  |  |  |
| 498100                          | E         | R                           |  |  |                                  |  |  |
| 498200                          | E         | R                           |  |  |                                  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 230  
**Rule Name:** Borrowing Authority Converted to Cash and Resources Realized must equal  
**Description:** USSGL 414500 (credit balance) and USSGL 414800 (debit balance) must be equal  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical  
Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |           |  |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|-----------|--|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | USSGL<br>Account<br>Number       | Begin/End |  |  |  |
| 414500                          | E         |  |  |  | 414800                           | E         |  |  |  |

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 231  
**Rule Name:** Borrowing Authority Converted to Cash must equal specified BETC transactions  
**Description:** The sum of the specified BETC transactions for a TAS must equal USSGL 414500.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |  |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|--|--|--|----------------------------------|--|--|
| USSGL<br>Account<br>Number      | Begin/End |  |  |  | BETC                             |  |  |
| 414500                          | E         |  |  |  | CRBC                             |  |  |
|                                 |           |  |  |  | FFBC                             |  |  |
|                                 |           |  |  |  | FFBD                             |  |  |
|                                 |           |  |  |  | NCRBC                            |  |  |
|                                 |           |  |  |  | NCRIBC                           |  |  |
|                                 |           |  |  |  | RCRBC                            |  |  |
|                                 |           |  |  |  | RNCRBC                           |  |  |
|                                 |           |  |  |  | RNCRIBC                          |  |  |
|                                 |           |  |  |  | RWNCRD                           |  |  |
|                                 |           |  |  |  | RWNCRID                          |  |  |
|                                 |           |  |  |  | WNCRD                            |  |  |
|                                 |           |  |  |  | WNCRID                           |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAJ                          |  |  | 0                                |  |  |
| 403500                          | E         | AAJ                          |  |  |                                  |  |  |
| 404400                          | E         | AAJ                          |  |  |                                  |  |  |
| 404700                          | E         | AAJ                          |  |  |                                  |  |  |
| 404800                          | E         | AAJ                          |  |  |                                  |  |  |
| 405000                          | E         | AAJ                          |  |  |                                  |  |  |
| 406000                          | E         | AAJ                          |  |  |                                  |  |  |
| 407000                          | E         | AAJ                          |  |  |                                  |  |  |
| 408000                          | E         | AAJ                          |  |  |                                  |  |  |
| 408100                          | E         | AAJ                          |  |  |                                  |  |  |
| 408200                          | E         | AAJ                          |  |  |                                  |  |  |
| 408300                          | E         | AAJ                          |  |  |                                  |  |  |
| 411100                          | E         | AAJ                          |  |  |                                  |  |  |
| 411200                          | E         | AAJ                          |  |  |                                  |  |  |
| 411300                          | E         | AAJ                          |  |  |                                  |  |  |
| 411400                          | E         | AAJ                          |  |  |                                  |  |  |
| 411500                          | E         | AAJ                          |  |  |                                  |  |  |
| 411600                          | E         | AAJ                          |  |  |                                  |  |  |
| 411601                          | E         | AAJ                          |  |  |                                  |  |  |
| 411700                          | E         | AAJ                          |  |  |                                  |  |  |
| 411800                          | E         | AAJ                          |  |  |                                  |  |  |
| 411900                          | E         | AAJ                          |  |  |                                  |  |  |
| 411910                          | E         | AAJ                          |  |  |                                  |  |  |
| 411912                          | E         | AAJ                          |  |  |                                  |  |  |
| 411920                          | E         | AAJ                          |  |  |                                  |  |  |
| 411990                          | E         | AAJ                          |  |  |                                  |  |  |
| 411991                          | E         | AAJ                          |  |  |                                  |  |  |
| 411992                          | E         | AAJ                          |  |  |                                  |  |  |
| 411993                          | E         | AAJ                          |  |  |                                  |  |  |
| 411994                          | E         | AAJ                          |  |  |                                  |  |  |
| 412000                          | E         | AAJ                          |  |  |                                  |  |  |
| 412050                          | E         | AAJ                          |  |  |                                  |  |  |
| 412100                          | E         | AAJ                          |  |  |                                  |  |  |
| 412200                          | E         | AAJ                          |  |  |                                  |  |  |
| 412250                          | E         | AAJ                          |  |  |                                  |  |  |
| 412300                          | E         | AAJ                          |  |  |                                  |  |  |
| 412400                          | E         | AAJ                          |  |  |                                  |  |  |
| 412500                          | E         | AAJ                          |  |  |                                  |  |  |
| 412600                          | E         | AAJ                          |  |  |                                  |  |  |
| 412700                          | E         | AAJ                          |  |  |                                  |  |  |
| 412800                          | E         | AAJ                          |  |  |                                  |  |  |
| 412900                          | E         | AAJ                          |  |  |                                  |  |  |
| 413000                          | E         | AAJ                          |  |  |                                  |  |  |
| 413100                          | E         | AAJ                          |  |  |                                  |  |  |
| 413120                          | E         | AAJ                          |  |  |                                  |  |  |
| 413200                          | E         | AAJ                          |  |  |                                  |  |  |
| 413300                          | E         | AAJ                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAJ                          |  |  |                                  |  |  |
| 413415                          | E         | AAJ                          |  |  |                                  |  |  |
| 413500                          | E         | AAJ                          |  |  |                                  |  |  |
| 413600                          | E         | AAJ                          |  |  |                                  |  |  |
| 413700                          | E         | AAJ                          |  |  |                                  |  |  |
| 413800                          | E         | AAJ                          |  |  |                                  |  |  |
| 413810                          | E         | AAJ                          |  |  |                                  |  |  |
| 413900                          | E         | AAJ                          |  |  |                                  |  |  |
| 414000                          | E         | AAJ                          |  |  |                                  |  |  |
| 414100                          | E         | AAJ                          |  |  |                                  |  |  |
| 414120                          | E         | AAJ                          |  |  |                                  |  |  |
| 414200                          | E         | AAJ                          |  |  |                                  |  |  |
| 414201                          | E         | AAJ                          |  |  |                                  |  |  |
| 414202                          | E         | AAJ                          |  |  |                                  |  |  |
| 414203                          | E         | AAJ                          |  |  |                                  |  |  |
| 414300                          | E         | AAJ                          |  |  |                                  |  |  |
| 414400                          | E         | AAJ                          |  |  |                                  |  |  |
| 414500                          | E         | AAJ                          |  |  |                                  |  |  |
| 414600                          | E         | AAJ                          |  |  |                                  |  |  |
| 414700                          | E         | AAJ                          |  |  |                                  |  |  |
| 414800                          | E         | AAJ                          |  |  |                                  |  |  |
| 414900                          | E         | AAJ                          |  |  |                                  |  |  |
| 414910                          | E         | AAJ                          |  |  |                                  |  |  |
| 415000                          | E         | AAJ                          |  |  |                                  |  |  |
| 415100                          | E         | AAJ                          |  |  |                                  |  |  |
| 415200                          | E         | AAJ                          |  |  |                                  |  |  |
| 415300                          | E         | AAJ                          |  |  |                                  |  |  |
| 415400                          | E         | AAJ                          |  |  |                                  |  |  |
| 415500                          | E         | AAJ                          |  |  |                                  |  |  |
| 415700                          | E         | AAJ                          |  |  |                                  |  |  |
| 415730                          | E         | AAJ                          |  |  |                                  |  |  |
| 415800                          | E         | AAJ                          |  |  |                                  |  |  |
| 415900                          | E         | AAJ                          |  |  |                                  |  |  |
| 415901                          | E         | AAJ                          |  |  |                                  |  |  |
| 416000                          | E         | AAJ                          |  |  |                                  |  |  |
| 416500                          | E         | AAJ                          |  |  |                                  |  |  |
| 416512                          | E         | AAJ                          |  |  |                                  |  |  |
| 416600                          | E         | AAJ                          |  |  |                                  |  |  |
| 416612                          | E         | AAJ                          |  |  |                                  |  |  |
| 416700                          | E         | AAJ                          |  |  |                                  |  |  |
| 416712                          | E         | AAJ                          |  |  |                                  |  |  |
| 416800                          | E         | AAJ                          |  |  |                                  |  |  |
| 417000                          | E         | AAJ                          |  |  |                                  |  |  |
| 417100                          | E         | AAJ                          |  |  |                                  |  |  |
| 417112                          | E         | AAJ                          |  |  |                                  |  |  |
| 417200                          | E         | AAJ                          |  |  |                                  |  |  |
| 417212                          | E         | AAJ                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAJ                          |  |  |                                  |  |  |
| 417312                          | E         | AAJ                          |  |  |                                  |  |  |
| 417400                          | E         | AAJ                          |  |  |                                  |  |  |
| 417500                          | E         | AAJ                          |  |  |                                  |  |  |
| 417590                          | E         | AAJ                          |  |  |                                  |  |  |
| 417600                          | E         | AAJ                          |  |  |                                  |  |  |
| 417690                          | E         | AAJ                          |  |  |                                  |  |  |
| 418000                          | E         | AAJ                          |  |  |                                  |  |  |
| 418300                          | E         | AAJ                          |  |  |                                  |  |  |
| 419000                          | E         | AAJ                          |  |  |                                  |  |  |
| 419100                          | E         | AAJ                          |  |  |                                  |  |  |
| 419200                          | E         | AAJ                          |  |  |                                  |  |  |
| 419300                          | E         | AAJ                          |  |  |                                  |  |  |
| 419500                          | E         | AAJ                          |  |  |                                  |  |  |
| 419600                          | E         | AAJ                          |  |  |                                  |  |  |
| 419700                          | E         | AAJ                          |  |  |                                  |  |  |
| 419900                          | E         | AAJ                          |  |  |                                  |  |  |
| 420100                          | E         | AAJ                          |  |  |                                  |  |  |
| 420190                          | E         | AAJ                          |  |  |                                  |  |  |
| 421000                          | E         | AAJ                          |  |  |                                  |  |  |
| 421100                          | E         | AAJ                          |  |  |                                  |  |  |
| 421200                          | E         | AAJ                          |  |  |                                  |  |  |
| 421500                          | E         | AAJ                          |  |  |                                  |  |  |
| 421512                          | E         | AAJ                          |  |  |                                  |  |  |
| 422100                          | E         | AAJ                          |  |  |                                  |  |  |
| 422200                          | E         | AAJ                          |  |  |                                  |  |  |
| 422300                          | E         | AAJ                          |  |  |                                  |  |  |
| 422500                          | E         | AAJ                          |  |  |                                  |  |  |
| 422512                          | E         | AAJ                          |  |  |                                  |  |  |
| 423000                          | E         | AAJ                          |  |  |                                  |  |  |
| 423100                          | E         | AAJ                          |  |  |                                  |  |  |
| 423110                          | E         | AAJ                          |  |  |                                  |  |  |
| 423200                          | E         | AAJ                          |  |  |                                  |  |  |
| 423300                          | E         | AAJ                          |  |  |                                  |  |  |
| 423400                          | E         | AAJ                          |  |  |                                  |  |  |
| 423500                          | E         | AAJ                          |  |  |                                  |  |  |
| 424000                          | E         | AAJ                          |  |  |                                  |  |  |
| 425100                          | E         | AAJ                          |  |  |                                  |  |  |
| 425200                          | E         | AAJ                          |  |  |                                  |  |  |
| 425300                          | E         | AAJ                          |  |  |                                  |  |  |
| 425400                          | E         | AAJ                          |  |  |                                  |  |  |
| 425500                          | E         | AAJ                          |  |  |                                  |  |  |
| 425512                          | E         | AAJ                          |  |  |                                  |  |  |
| 426000                          | E         | AAJ                          |  |  |                                  |  |  |
| 426100                          | E         | AAJ                          |  |  |                                  |  |  |
| 426200                          | E         | AAJ                          |  |  |                                  |  |  |
| 426300                          | E         | AAJ                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAJ                          |  |  |                                  |  |  |
| 426500                          | E         | AAJ                          |  |  |                                  |  |  |
| 426600                          | E         | AAJ                          |  |  |                                  |  |  |
| 426700                          | E         | AAJ                          |  |  |                                  |  |  |
| 426800                          | E         | AAJ                          |  |  |                                  |  |  |
| 426900                          | E         | AAJ                          |  |  |                                  |  |  |
| 427000                          | E         | AAJ                          |  |  |                                  |  |  |
| 427100                          | E         | AAJ                          |  |  |                                  |  |  |
| 427300                          | E         | AAJ                          |  |  |                                  |  |  |
| 427500                          | E         | AAJ                          |  |  |                                  |  |  |
| 427600                          | E         | AAJ                          |  |  |                                  |  |  |
| 427700                          | E         | AAJ                          |  |  |                                  |  |  |
| 428300                          | E         | AAJ                          |  |  |                                  |  |  |
| 428500                          | E         | AAJ                          |  |  |                                  |  |  |
| 428600                          | E         | AAJ                          |  |  |                                  |  |  |
| 428700                          | E         | AAJ                          |  |  |                                  |  |  |
| 429000                          | E         | AAJ                          |  |  |                                  |  |  |
| 429500                          | E         | AAJ                          |  |  |                                  |  |  |
| 429590                          | E         | AAJ                          |  |  |                                  |  |  |
| 431000                          | E         | AAJ                          |  |  |                                  |  |  |
| 432000                          | E         | AAJ                          |  |  |                                  |  |  |
| 432100                          | E         | AAJ                          |  |  |                                  |  |  |
| 433000                          | E         | AAJ                          |  |  |                                  |  |  |
| 435000                          | E         | AAJ                          |  |  |                                  |  |  |
| 435100                          | E         | AAJ                          |  |  |                                  |  |  |
| 435190                          | E         | AAJ                          |  |  |                                  |  |  |
| 435400                          | E         | AAJ                          |  |  |                                  |  |  |
| 435500                          | E         | AAJ                          |  |  |                                  |  |  |
| 435600                          | E         | AAJ                          |  |  |                                  |  |  |
| 435700                          | E         | AAJ                          |  |  |                                  |  |  |
| 436000                          | E         | AAJ                          |  |  |                                  |  |  |
| 436001                          | E         | AAJ                          |  |  |                                  |  |  |
| 437000                          | E         | AAJ                          |  |  |                                  |  |  |
| 438200                          | E         | AAJ                          |  |  |                                  |  |  |
| 438300                          | E         | AAJ                          |  |  |                                  |  |  |
| 438400                          | E         | AAJ                          |  |  |                                  |  |  |
| 438500                          | E         | AAJ                          |  |  |                                  |  |  |
| 438600                          | E         | AAJ                          |  |  |                                  |  |  |
| 438700                          | E         | AAJ                          |  |  |                                  |  |  |
| 438800                          | E         | AAJ                          |  |  |                                  |  |  |
| 438900                          | E         | AAJ                          |  |  |                                  |  |  |
| 439000                          | E         | AAJ                          |  |  |                                  |  |  |
| 439100                          | E         | AAJ                          |  |  |                                  |  |  |
| 439190                          | E         | AAJ                          |  |  |                                  |  |  |
| 439200                          | E         | AAJ                          |  |  |                                  |  |  |
| 439300                          | E         | AAJ                          |  |  |                                  |  |  |
| 439400                          | E         | AAJ                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAJ                          |  |  |                                  |  |  |
| 439402                          | E         | AAJ                          |  |  |                                  |  |  |
| 439412                          | E         | AAJ                          |  |  |                                  |  |  |
| 439432                          | E         | AAJ                          |  |  |                                  |  |  |
| 439440                          | E         | AAJ                          |  |  |                                  |  |  |
| 439500                          | E         | AAJ                          |  |  |                                  |  |  |
| 439502                          | E         | AAJ                          |  |  |                                  |  |  |
| 439504                          | E         | AAJ                          |  |  |                                  |  |  |
| 439600                          | E         | AAJ                          |  |  |                                  |  |  |
| 439700                          | E         | AAJ                          |  |  |                                  |  |  |
| 439701                          | E         | AAJ                          |  |  |                                  |  |  |
| 439702                          | E         | AAJ                          |  |  |                                  |  |  |
| 439703                          | E         | AAJ                          |  |  |                                  |  |  |
| 439730                          | E         | AAJ                          |  |  |                                  |  |  |
| 439800                          | E         | AAJ                          |  |  |                                  |  |  |
| 439801                          | E         | AAJ                          |  |  |                                  |  |  |
| 439900                          | E         | AAJ                          |  |  |                                  |  |  |
| 442000                          | E         | AAJ                          |  |  |                                  |  |  |
| 443000                          | E         | AAJ                          |  |  |                                  |  |  |
| 445000                          | E         | AAJ                          |  |  |                                  |  |  |
| 449000                          | E         | AAJ                          |  |  |                                  |  |  |
| 451000                          | E         | AAJ                          |  |  |                                  |  |  |
| 459000                          | E         | AAJ                          |  |  |                                  |  |  |
| 461000                          | E         | AAJ                          |  |  |                                  |  |  |
| 462000                          | E         | AAJ                          |  |  |                                  |  |  |
| 462090                          | E         | AAJ                          |  |  |                                  |  |  |
| 462091                          | E         | AAJ                          |  |  |                                  |  |  |
| 463500                          | E         | AAJ                          |  |  |                                  |  |  |
| 465000                          | E         | AAJ                          |  |  |                                  |  |  |
| 469000                          | E         | AAJ                          |  |  |                                  |  |  |
| 470000                          | E         | AAJ                          |  |  |                                  |  |  |
| 472000                          | E         | AAJ                          |  |  |                                  |  |  |
| 479010                          | E         | AAJ                          |  |  |                                  |  |  |
| 480100                          | E         | AAJ                          |  |  |                                  |  |  |
| 480110                          | E         | AAJ                          |  |  |                                  |  |  |
| 480200                          | E         | AAJ                          |  |  |                                  |  |  |
| 483100                          | E         | AAJ                          |  |  |                                  |  |  |
| 483200                          | E         | AAJ                          |  |  |                                  |  |  |
| 487100                          | E         | AAJ                          |  |  |                                  |  |  |
| 487200                          | E         | AAJ                          |  |  |                                  |  |  |
| 488100                          | E         | AAJ                          |  |  |                                  |  |  |
| 488200                          | E         | AAJ                          |  |  |                                  |  |  |
| 490100                          | E         | AAJ                          |  |  |                                  |  |  |
| 490110                          | E         | AAJ                          |  |  |                                  |  |  |
| 490200                          | E         | AAJ                          |  |  |                                  |  |  |
| 490800                          | E         | AAJ                          |  |  |                                  |  |  |
| 493100                          | E         | AAJ                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAJ                          |  |  |                                  |  |  |
| 497200                          | E         | AAJ                          |  |  |                                  |  |  |
| 498100                          | E         | AAJ                          |  |  |                                  |  |  |
| 498200                          | E         | AAJ                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 233  
**Rule Name:** Normal balance post closing check for Fund Balance With Treasury (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04

| Left Side Attribute Combination |           |            |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | TAS STATUS |  |  | Zero                             |  |  |
| 101000                          | E         | E          |  |  | 0                                |  |  |
| 109000                          | E         | E          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 234  
**Rule Name:** Disaster Emergency Fund Code "AAK" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAK                          |  |  | 0                                |  |  |
| 403500                          | E         | AAK                          |  |  |                                  |  |  |
| 404400                          | E         | AAK                          |  |  |                                  |  |  |
| 404700                          | E         | AAK                          |  |  |                                  |  |  |
| 404800                          | E         | AAK                          |  |  |                                  |  |  |
| 405000                          | E         | AAK                          |  |  |                                  |  |  |
| 406000                          | E         | AAK                          |  |  |                                  |  |  |
| 407000                          | E         | AAK                          |  |  |                                  |  |  |
| 408000                          | E         | AAK                          |  |  |                                  |  |  |
| 408100                          | E         | AAK                          |  |  |                                  |  |  |
| 408200                          | E         | AAK                          |  |  |                                  |  |  |
| 408300                          | E         | AAK                          |  |  |                                  |  |  |
| 411100                          | E         | AAK                          |  |  |                                  |  |  |
| 411200                          | E         | AAK                          |  |  |                                  |  |  |
| 411300                          | E         | AAK                          |  |  |                                  |  |  |
| 411400                          | E         | AAK                          |  |  |                                  |  |  |
| 411500                          | E         | AAK                          |  |  |                                  |  |  |
| 411600                          | E         | AAK                          |  |  |                                  |  |  |
| 411601                          | E         | AAK                          |  |  |                                  |  |  |
| 411700                          | E         | AAK                          |  |  |                                  |  |  |
| 411800                          | E         | AAK                          |  |  |                                  |  |  |
| 411900                          | E         | AAK                          |  |  |                                  |  |  |
| 411910                          | E         | AAK                          |  |  |                                  |  |  |
| 411912                          | E         | AAK                          |  |  |                                  |  |  |
| 411920                          | E         | AAK                          |  |  |                                  |  |  |
| 411990                          | E         | AAK                          |  |  |                                  |  |  |
| 411991                          | E         | AAK                          |  |  |                                  |  |  |
| 411992                          | E         | AAK                          |  |  |                                  |  |  |
| 411993                          | E         | AAK                          |  |  |                                  |  |  |
| 411994                          | E         | AAK                          |  |  |                                  |  |  |
| 412000                          | E         | AAK                          |  |  |                                  |  |  |
| 412050                          | E         | AAK                          |  |  |                                  |  |  |
| 412100                          | E         | AAK                          |  |  |                                  |  |  |
| 412200                          | E         | AAK                          |  |  |                                  |  |  |
| 412250                          | E         | AAK                          |  |  |                                  |  |  |
| 412300                          | E         | AAK                          |  |  |                                  |  |  |
| 412400                          | E         | AAK                          |  |  |                                  |  |  |
| 412500                          | E         | AAK                          |  |  |                                  |  |  |
| 412600                          | E         | AAK                          |  |  |                                  |  |  |
| 412700                          | E         | AAK                          |  |  |                                  |  |  |
| 412800                          | E         | AAK                          |  |  |                                  |  |  |
| 412900                          | E         | AAK                          |  |  |                                  |  |  |
| 413000                          | E         | AAK                          |  |  |                                  |  |  |
| 413100                          | E         | AAK                          |  |  |                                  |  |  |
| 413120                          | E         | AAK                          |  |  |                                  |  |  |
| 413200                          | E         | AAK                          |  |  |                                  |  |  |
| 413300                          | E         | AAK                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 234  
**Rule Name:** Disaster Emergency Fund Code "AAK" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAK                          |  |  |                                  |  |  |
| 413415                          | E         | AAK                          |  |  |                                  |  |  |
| 413500                          | E         | AAK                          |  |  |                                  |  |  |
| 413600                          | E         | AAK                          |  |  |                                  |  |  |
| 413700                          | E         | AAK                          |  |  |                                  |  |  |
| 413800                          | E         | AAK                          |  |  |                                  |  |  |
| 413810                          | E         | AAK                          |  |  |                                  |  |  |
| 413900                          | E         | AAK                          |  |  |                                  |  |  |
| 414000                          | E         | AAK                          |  |  |                                  |  |  |
| 414100                          | E         | AAK                          |  |  |                                  |  |  |
| 414120                          | E         | AAK                          |  |  |                                  |  |  |
| 414200                          | E         | AAK                          |  |  |                                  |  |  |
| 414201                          | E         | AAK                          |  |  |                                  |  |  |
| 414202                          | E         | AAK                          |  |  |                                  |  |  |
| 414203                          | E         | AAK                          |  |  |                                  |  |  |
| 414300                          | E         | AAK                          |  |  |                                  |  |  |
| 414400                          | E         | AAK                          |  |  |                                  |  |  |
| 414500                          | E         | AAK                          |  |  |                                  |  |  |
| 414600                          | E         | AAK                          |  |  |                                  |  |  |
| 414700                          | E         | AAK                          |  |  |                                  |  |  |
| 414800                          | E         | AAK                          |  |  |                                  |  |  |
| 414900                          | E         | AAK                          |  |  |                                  |  |  |
| 414910                          | E         | AAK                          |  |  |                                  |  |  |
| 415000                          | E         | AAK                          |  |  |                                  |  |  |
| 415100                          | E         | AAK                          |  |  |                                  |  |  |
| 415200                          | E         | AAK                          |  |  |                                  |  |  |
| 415300                          | E         | AAK                          |  |  |                                  |  |  |
| 415400                          | E         | AAK                          |  |  |                                  |  |  |
| 415500                          | E         | AAK                          |  |  |                                  |  |  |
| 415700                          | E         | AAK                          |  |  |                                  |  |  |
| 415730                          | E         | AAK                          |  |  |                                  |  |  |
| 415800                          | E         | AAK                          |  |  |                                  |  |  |
| 415900                          | E         | AAK                          |  |  |                                  |  |  |
| 415901                          | E         | AAK                          |  |  |                                  |  |  |
| 416000                          | E         | AAK                          |  |  |                                  |  |  |
| 416500                          | E         | AAK                          |  |  |                                  |  |  |
| 416512                          | E         | AAK                          |  |  |                                  |  |  |
| 416600                          | E         | AAK                          |  |  |                                  |  |  |
| 416612                          | E         | AAK                          |  |  |                                  |  |  |
| 416700                          | E         | AAK                          |  |  |                                  |  |  |
| 416712                          | E         | AAK                          |  |  |                                  |  |  |
| 416800                          | E         | AAK                          |  |  |                                  |  |  |
| 417000                          | E         | AAK                          |  |  |                                  |  |  |
| 417100                          | E         | AAK                          |  |  |                                  |  |  |
| 417112                          | E         | AAK                          |  |  |                                  |  |  |
| 417200                          | E         | AAK                          |  |  |                                  |  |  |
| 417212                          | E         | AAK                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 234  
**Rule Name:** Disaster Emergency Fund Code "AAK" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAK                          |  |  |                                  |  |  |
| 417312                          | E         | AAK                          |  |  |                                  |  |  |
| 417400                          | E         | AAK                          |  |  |                                  |  |  |
| 417500                          | E         | AAK                          |  |  |                                  |  |  |
| 417590                          | E         | AAK                          |  |  |                                  |  |  |
| 417600                          | E         | AAK                          |  |  |                                  |  |  |
| 417690                          | E         | AAK                          |  |  |                                  |  |  |
| 418000                          | E         | AAK                          |  |  |                                  |  |  |
| 418300                          | E         | AAK                          |  |  |                                  |  |  |
| 419000                          | E         | AAK                          |  |  |                                  |  |  |
| 419100                          | E         | AAK                          |  |  |                                  |  |  |
| 419200                          | E         | AAK                          |  |  |                                  |  |  |
| 419300                          | E         | AAK                          |  |  |                                  |  |  |
| 419500                          | E         | AAK                          |  |  |                                  |  |  |
| 419600                          | E         | AAK                          |  |  |                                  |  |  |
| 419700                          | E         | AAK                          |  |  |                                  |  |  |
| 419900                          | E         | AAK                          |  |  |                                  |  |  |
| 420100                          | E         | AAK                          |  |  |                                  |  |  |
| 420190                          | E         | AAK                          |  |  |                                  |  |  |
| 421000                          | E         | AAK                          |  |  |                                  |  |  |
| 421100                          | E         | AAK                          |  |  |                                  |  |  |
| 421200                          | E         | AAK                          |  |  |                                  |  |  |
| 421500                          | E         | AAK                          |  |  |                                  |  |  |
| 421512                          | E         | AAK                          |  |  |                                  |  |  |
| 422100                          | E         | AAK                          |  |  |                                  |  |  |
| 422200                          | E         | AAK                          |  |  |                                  |  |  |
| 422300                          | E         | AAK                          |  |  |                                  |  |  |
| 422500                          | E         | AAK                          |  |  |                                  |  |  |
| 422512                          | E         | AAK                          |  |  |                                  |  |  |
| 423000                          | E         | AAK                          |  |  |                                  |  |  |
| 423100                          | E         | AAK                          |  |  |                                  |  |  |
| 423110                          | E         | AAK                          |  |  |                                  |  |  |
| 423200                          | E         | AAK                          |  |  |                                  |  |  |
| 423300                          | E         | AAK                          |  |  |                                  |  |  |
| 423400                          | E         | AAK                          |  |  |                                  |  |  |
| 423500                          | E         | AAK                          |  |  |                                  |  |  |
| 424000                          | E         | AAK                          |  |  |                                  |  |  |
| 425100                          | E         | AAK                          |  |  |                                  |  |  |
| 425200                          | E         | AAK                          |  |  |                                  |  |  |
| 425300                          | E         | AAK                          |  |  |                                  |  |  |
| 425400                          | E         | AAK                          |  |  |                                  |  |  |
| 425500                          | E         | AAK                          |  |  |                                  |  |  |
| 425512                          | E         | AAK                          |  |  |                                  |  |  |
| 426000                          | E         | AAK                          |  |  |                                  |  |  |
| 426100                          | E         | AAK                          |  |  |                                  |  |  |
| 426200                          | E         | AAK                          |  |  |                                  |  |  |
| 426300                          | E         | AAK                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 234  
**Rule Name:** Disaster Emergency Fund Code "AAK" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAK                          |  |  |                                  |  |  |
| 426500                          | E         | AAK                          |  |  |                                  |  |  |
| 426600                          | E         | AAK                          |  |  |                                  |  |  |
| 426700                          | E         | AAK                          |  |  |                                  |  |  |
| 426800                          | E         | AAK                          |  |  |                                  |  |  |
| 426900                          | E         | AAK                          |  |  |                                  |  |  |
| 427000                          | E         | AAK                          |  |  |                                  |  |  |
| 427100                          | E         | AAK                          |  |  |                                  |  |  |
| 427300                          | E         | AAK                          |  |  |                                  |  |  |
| 427500                          | E         | AAK                          |  |  |                                  |  |  |
| 427600                          | E         | AAK                          |  |  |                                  |  |  |
| 427700                          | E         | AAK                          |  |  |                                  |  |  |
| 428300                          | E         | AAK                          |  |  |                                  |  |  |
| 428500                          | E         | AAK                          |  |  |                                  |  |  |
| 428600                          | E         | AAK                          |  |  |                                  |  |  |
| 428700                          | E         | AAK                          |  |  |                                  |  |  |
| 429000                          | E         | AAK                          |  |  |                                  |  |  |
| 429500                          | E         | AAK                          |  |  |                                  |  |  |
| 429590                          | E         | AAK                          |  |  |                                  |  |  |
| 431000                          | E         | AAK                          |  |  |                                  |  |  |
| 432000                          | E         | AAK                          |  |  |                                  |  |  |
| 432100                          | E         | AAK                          |  |  |                                  |  |  |
| 433000                          | E         | AAK                          |  |  |                                  |  |  |
| 435000                          | E         | AAK                          |  |  |                                  |  |  |
| 435100                          | E         | AAK                          |  |  |                                  |  |  |
| 435190                          | E         | AAK                          |  |  |                                  |  |  |
| 435400                          | E         | AAK                          |  |  |                                  |  |  |
| 435500                          | E         | AAK                          |  |  |                                  |  |  |
| 435600                          | E         | AAK                          |  |  |                                  |  |  |
| 435700                          | E         | AAK                          |  |  |                                  |  |  |
| 436000                          | E         | AAK                          |  |  |                                  |  |  |
| 436001                          | E         | AAK                          |  |  |                                  |  |  |
| 437000                          | E         | AAK                          |  |  |                                  |  |  |
| 438200                          | E         | AAK                          |  |  |                                  |  |  |
| 438300                          | E         | AAK                          |  |  |                                  |  |  |
| 438400                          | E         | AAK                          |  |  |                                  |  |  |
| 438500                          | E         | AAK                          |  |  |                                  |  |  |
| 438600                          | E         | AAK                          |  |  |                                  |  |  |
| 438700                          | E         | AAK                          |  |  |                                  |  |  |
| 438800                          | E         | AAK                          |  |  |                                  |  |  |
| 438900                          | E         | AAK                          |  |  |                                  |  |  |
| 439000                          | E         | AAK                          |  |  |                                  |  |  |
| 439100                          | E         | AAK                          |  |  |                                  |  |  |
| 439190                          | E         | AAK                          |  |  |                                  |  |  |
| 439200                          | E         | AAK                          |  |  |                                  |  |  |
| 439300                          | E         | AAK                          |  |  |                                  |  |  |
| 439400                          | E         | AAK                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 234  
**Rule Name:** Disaster Emergency Fund Code "AAK" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAK                          |  |  |                                  |  |  |
| 439402                          | E         | AAK                          |  |  |                                  |  |  |
| 439412                          | E         | AAK                          |  |  |                                  |  |  |
| 439432                          | E         | AAK                          |  |  |                                  |  |  |
| 439440                          | E         | AAK                          |  |  |                                  |  |  |
| 439500                          | E         | AAK                          |  |  |                                  |  |  |
| 439502                          | E         | AAK                          |  |  |                                  |  |  |
| 439504                          | E         | AAK                          |  |  |                                  |  |  |
| 439600                          | E         | AAK                          |  |  |                                  |  |  |
| 439700                          | E         | AAK                          |  |  |                                  |  |  |
| 439701                          | E         | AAK                          |  |  |                                  |  |  |
| 439702                          | E         | AAK                          |  |  |                                  |  |  |
| 439703                          | E         | AAK                          |  |  |                                  |  |  |
| 439730                          | E         | AAK                          |  |  |                                  |  |  |
| 439800                          | E         | AAK                          |  |  |                                  |  |  |
| 439801                          | E         | AAK                          |  |  |                                  |  |  |
| 439900                          | E         | AAK                          |  |  |                                  |  |  |
| 442000                          | E         | AAK                          |  |  |                                  |  |  |
| 443000                          | E         | AAK                          |  |  |                                  |  |  |
| 445000                          | E         | AAK                          |  |  |                                  |  |  |
| 449000                          | E         | AAK                          |  |  |                                  |  |  |
| 451000                          | E         | AAK                          |  |  |                                  |  |  |
| 459000                          | E         | AAK                          |  |  |                                  |  |  |
| 461000                          | E         | AAK                          |  |  |                                  |  |  |
| 462000                          | E         | AAK                          |  |  |                                  |  |  |
| 462090                          | E         | AAK                          |  |  |                                  |  |  |
| 462091                          | E         | AAK                          |  |  |                                  |  |  |
| 463500                          | E         | AAK                          |  |  |                                  |  |  |
| 465000                          | E         | AAK                          |  |  |                                  |  |  |
| 469000                          | E         | AAK                          |  |  |                                  |  |  |
| 470000                          | E         | AAK                          |  |  |                                  |  |  |
| 472000                          | E         | AAK                          |  |  |                                  |  |  |
| 479010                          | E         | AAK                          |  |  |                                  |  |  |
| 480100                          | E         | AAK                          |  |  |                                  |  |  |
| 480110                          | E         | AAK                          |  |  |                                  |  |  |
| 480200                          | E         | AAK                          |  |  |                                  |  |  |
| 483100                          | E         | AAK                          |  |  |                                  |  |  |
| 483200                          | E         | AAK                          |  |  |                                  |  |  |
| 487100                          | E         | AAK                          |  |  |                                  |  |  |
| 487200                          | E         | AAK                          |  |  |                                  |  |  |
| 488100                          | E         | AAK                          |  |  |                                  |  |  |
| 488200                          | E         | AAK                          |  |  |                                  |  |  |
| 490100                          | E         | AAK                          |  |  |                                  |  |  |
| 490110                          | E         | AAK                          |  |  |                                  |  |  |
| 490200                          | E         | AAK                          |  |  |                                  |  |  |
| 490800                          | E         | AAK                          |  |  |                                  |  |  |
| 493100                          | E         | AAK                          |  |  |                                  |  |  |

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**Edit Rule Number:** 234  
**Rule Name:** Disaster Emergency Fund Code "AAK" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAK                          |  |  |                                  |  |  |
| 497200                          | E         | AAK                          |  |  |                                  |  |  |
| 498100                          | E         | AAK                          |  |  |                                  |  |  |
| 498200                          | E         | AAK                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 235  
**Rule Name:** Disaster Emergency Fund Code "AAL" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 403400                          | E         | AAL                          |  |  | 0                                |  |  |
| 403500                          | E         | AAL                          |  |  |                                  |  |  |
| 404400                          | E         | AAL                          |  |  |                                  |  |  |
| 404700                          | E         | AAL                          |  |  |                                  |  |  |
| 404800                          | E         | AAL                          |  |  |                                  |  |  |
| 405000                          | E         | AAL                          |  |  |                                  |  |  |
| 406000                          | E         | AAL                          |  |  |                                  |  |  |
| 407000                          | E         | AAL                          |  |  |                                  |  |  |
| 408000                          | E         | AAL                          |  |  |                                  |  |  |
| 408100                          | E         | AAL                          |  |  |                                  |  |  |
| 408200                          | E         | AAL                          |  |  |                                  |  |  |
| 408300                          | E         | AAL                          |  |  |                                  |  |  |
| 411100                          | E         | AAL                          |  |  |                                  |  |  |
| 411200                          | E         | AAL                          |  |  |                                  |  |  |
| 411300                          | E         | AAL                          |  |  |                                  |  |  |
| 411400                          | E         | AAL                          |  |  |                                  |  |  |
| 411500                          | E         | AAL                          |  |  |                                  |  |  |
| 411600                          | E         | AAL                          |  |  |                                  |  |  |
| 411601                          | E         | AAL                          |  |  |                                  |  |  |
| 411700                          | E         | AAL                          |  |  |                                  |  |  |
| 411800                          | E         | AAL                          |  |  |                                  |  |  |
| 411900                          | E         | AAL                          |  |  |                                  |  |  |
| 411910                          | E         | AAL                          |  |  |                                  |  |  |
| 411912                          | E         | AAL                          |  |  |                                  |  |  |
| 411920                          | E         | AAL                          |  |  |                                  |  |  |
| 411990                          | E         | AAL                          |  |  |                                  |  |  |
| 411991                          | E         | AAL                          |  |  |                                  |  |  |
| 411992                          | E         | AAL                          |  |  |                                  |  |  |
| 411993                          | E         | AAL                          |  |  |                                  |  |  |
| 411994                          | E         | AAL                          |  |  |                                  |  |  |
| 412000                          | E         | AAL                          |  |  |                                  |  |  |
| 412050                          | E         | AAL                          |  |  |                                  |  |  |
| 412100                          | E         | AAL                          |  |  |                                  |  |  |
| 412200                          | E         | AAL                          |  |  |                                  |  |  |
| 412250                          | E         | AAL                          |  |  |                                  |  |  |
| 412300                          | E         | AAL                          |  |  |                                  |  |  |
| 412400                          | E         | AAL                          |  |  |                                  |  |  |
| 412500                          | E         | AAL                          |  |  |                                  |  |  |
| 412600                          | E         | AAL                          |  |  |                                  |  |  |
| 412700                          | E         | AAL                          |  |  |                                  |  |  |
| 412800                          | E         | AAL                          |  |  |                                  |  |  |
| 412900                          | E         | AAL                          |  |  |                                  |  |  |
| 413000                          | E         | AAL                          |  |  |                                  |  |  |
| 413100                          | E         | AAL                          |  |  |                                  |  |  |
| 413120                          | E         | AAL                          |  |  |                                  |  |  |
| 413200                          | E         | AAL                          |  |  |                                  |  |  |
| 413300                          | E         | AAL                          |  |  |                                  |  |  |

**U.S. Standard General Ledger  
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**Edit Rule Number:** 235  
**Rule Name:** Disaster Emergency Fund Code "AAL" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 413400                          | E         | AAL                          |  |  |                                  |  |  |
| 413415                          | E         | AAL                          |  |  |                                  |  |  |
| 413500                          | E         | AAL                          |  |  |                                  |  |  |
| 413600                          | E         | AAL                          |  |  |                                  |  |  |
| 413700                          | E         | AAL                          |  |  |                                  |  |  |
| 413800                          | E         | AAL                          |  |  |                                  |  |  |
| 413810                          | E         | AAL                          |  |  |                                  |  |  |
| 413900                          | E         | AAL                          |  |  |                                  |  |  |
| 414000                          | E         | AAL                          |  |  |                                  |  |  |
| 414100                          | E         | AAL                          |  |  |                                  |  |  |
| 414120                          | E         | AAL                          |  |  |                                  |  |  |
| 414200                          | E         | AAL                          |  |  |                                  |  |  |
| 414201                          | E         | AAL                          |  |  |                                  |  |  |
| 414202                          | E         | AAL                          |  |  |                                  |  |  |
| 414203                          | E         | AAL                          |  |  |                                  |  |  |
| 414300                          | E         | AAL                          |  |  |                                  |  |  |
| 414400                          | E         | AAL                          |  |  |                                  |  |  |
| 414500                          | E         | AAL                          |  |  |                                  |  |  |
| 414600                          | E         | AAL                          |  |  |                                  |  |  |
| 414700                          | E         | AAL                          |  |  |                                  |  |  |
| 414800                          | E         | AAL                          |  |  |                                  |  |  |
| 414900                          | E         | AAL                          |  |  |                                  |  |  |
| 414910                          | E         | AAL                          |  |  |                                  |  |  |
| 415000                          | E         | AAL                          |  |  |                                  |  |  |
| 415100                          | E         | AAL                          |  |  |                                  |  |  |
| 415200                          | E         | AAL                          |  |  |                                  |  |  |
| 415300                          | E         | AAL                          |  |  |                                  |  |  |
| 415400                          | E         | AAL                          |  |  |                                  |  |  |
| 415500                          | E         | AAL                          |  |  |                                  |  |  |
| 415700                          | E         | AAL                          |  |  |                                  |  |  |
| 415730                          | E         | AAL                          |  |  |                                  |  |  |
| 415800                          | E         | AAL                          |  |  |                                  |  |  |
| 415900                          | E         | AAL                          |  |  |                                  |  |  |
| 415901                          | E         | AAL                          |  |  |                                  |  |  |
| 416000                          | E         | AAL                          |  |  |                                  |  |  |
| 416500                          | E         | AAL                          |  |  |                                  |  |  |
| 416512                          | E         | AAL                          |  |  |                                  |  |  |
| 416600                          | E         | AAL                          |  |  |                                  |  |  |
| 416612                          | E         | AAL                          |  |  |                                  |  |  |
| 416700                          | E         | AAL                          |  |  |                                  |  |  |
| 416712                          | E         | AAL                          |  |  |                                  |  |  |
| 416800                          | E         | AAL                          |  |  |                                  |  |  |
| 417000                          | E         | AAL                          |  |  |                                  |  |  |
| 417100                          | E         | AAL                          |  |  |                                  |  |  |
| 417112                          | E         | AAL                          |  |  |                                  |  |  |
| 417200                          | E         | AAL                          |  |  |                                  |  |  |
| 417212                          | E         | AAL                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 235  
**Rule Name:** Disaster Emergency Fund Code "AAL" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 417300                          | E         | AAL                          |  |  |                                  |  |  |
| 417312                          | E         | AAL                          |  |  |                                  |  |  |
| 417400                          | E         | AAL                          |  |  |                                  |  |  |
| 417500                          | E         | AAL                          |  |  |                                  |  |  |
| 417590                          | E         | AAL                          |  |  |                                  |  |  |
| 417600                          | E         | AAL                          |  |  |                                  |  |  |
| 417690                          | E         | AAL                          |  |  |                                  |  |  |
| 418000                          | E         | AAL                          |  |  |                                  |  |  |
| 418300                          | E         | AAL                          |  |  |                                  |  |  |
| 419000                          | E         | AAL                          |  |  |                                  |  |  |
| 419100                          | E         | AAL                          |  |  |                                  |  |  |
| 419200                          | E         | AAL                          |  |  |                                  |  |  |
| 419300                          | E         | AAL                          |  |  |                                  |  |  |
| 419500                          | E         | AAL                          |  |  |                                  |  |  |
| 419600                          | E         | AAL                          |  |  |                                  |  |  |
| 419700                          | E         | AAL                          |  |  |                                  |  |  |
| 419900                          | E         | AAL                          |  |  |                                  |  |  |
| 420100                          | E         | AAL                          |  |  |                                  |  |  |
| 420190                          | E         | AAL                          |  |  |                                  |  |  |
| 421000                          | E         | AAL                          |  |  |                                  |  |  |
| 421100                          | E         | AAL                          |  |  |                                  |  |  |
| 421200                          | E         | AAL                          |  |  |                                  |  |  |
| 421500                          | E         | AAL                          |  |  |                                  |  |  |
| 421512                          | E         | AAL                          |  |  |                                  |  |  |
| 422100                          | E         | AAL                          |  |  |                                  |  |  |
| 422200                          | E         | AAL                          |  |  |                                  |  |  |
| 422300                          | E         | AAL                          |  |  |                                  |  |  |
| 422500                          | E         | AAL                          |  |  |                                  |  |  |
| 422512                          | E         | AAL                          |  |  |                                  |  |  |
| 423000                          | E         | AAL                          |  |  |                                  |  |  |
| 423100                          | E         | AAL                          |  |  |                                  |  |  |
| 423110                          | E         | AAL                          |  |  |                                  |  |  |
| 423200                          | E         | AAL                          |  |  |                                  |  |  |
| 423300                          | E         | AAL                          |  |  |                                  |  |  |
| 423400                          | E         | AAL                          |  |  |                                  |  |  |
| 423500                          | E         | AAL                          |  |  |                                  |  |  |
| 424000                          | E         | AAL                          |  |  |                                  |  |  |
| 425100                          | E         | AAL                          |  |  |                                  |  |  |
| 425200                          | E         | AAL                          |  |  |                                  |  |  |
| 425300                          | E         | AAL                          |  |  |                                  |  |  |
| 425400                          | E         | AAL                          |  |  |                                  |  |  |
| 425500                          | E         | AAL                          |  |  |                                  |  |  |
| 425512                          | E         | AAL                          |  |  |                                  |  |  |
| 426000                          | E         | AAL                          |  |  |                                  |  |  |
| 426100                          | E         | AAL                          |  |  |                                  |  |  |
| 426200                          | E         | AAL                          |  |  |                                  |  |  |
| 426300                          | E         | AAL                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 235  
**Rule Name:** Disaster Emergency Fund Code "AAL" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 426400                          | E         | AAL                          |  |  |                                  |  |  |
| 426500                          | E         | AAL                          |  |  |                                  |  |  |
| 426600                          | E         | AAL                          |  |  |                                  |  |  |
| 426700                          | E         | AAL                          |  |  |                                  |  |  |
| 426800                          | E         | AAL                          |  |  |                                  |  |  |
| 426900                          | E         | AAL                          |  |  |                                  |  |  |
| 427000                          | E         | AAL                          |  |  |                                  |  |  |
| 427100                          | E         | AAL                          |  |  |                                  |  |  |
| 427300                          | E         | AAL                          |  |  |                                  |  |  |
| 427500                          | E         | AAL                          |  |  |                                  |  |  |
| 427600                          | E         | AAL                          |  |  |                                  |  |  |
| 427700                          | E         | AAL                          |  |  |                                  |  |  |
| 428300                          | E         | AAL                          |  |  |                                  |  |  |
| 428500                          | E         | AAL                          |  |  |                                  |  |  |
| 428600                          | E         | AAL                          |  |  |                                  |  |  |
| 428700                          | E         | AAL                          |  |  |                                  |  |  |
| 429000                          | E         | AAL                          |  |  |                                  |  |  |
| 429500                          | E         | AAL                          |  |  |                                  |  |  |
| 429590                          | E         | AAL                          |  |  |                                  |  |  |
| 431000                          | E         | AAL                          |  |  |                                  |  |  |
| 432000                          | E         | AAL                          |  |  |                                  |  |  |
| 432100                          | E         | AAL                          |  |  |                                  |  |  |
| 433000                          | E         | AAL                          |  |  |                                  |  |  |
| 435000                          | E         | AAL                          |  |  |                                  |  |  |
| 435100                          | E         | AAL                          |  |  |                                  |  |  |
| 435190                          | E         | AAL                          |  |  |                                  |  |  |
| 435400                          | E         | AAL                          |  |  |                                  |  |  |
| 435500                          | E         | AAL                          |  |  |                                  |  |  |
| 435600                          | E         | AAL                          |  |  |                                  |  |  |
| 435700                          | E         | AAL                          |  |  |                                  |  |  |
| 436000                          | E         | AAL                          |  |  |                                  |  |  |
| 436001                          | E         | AAL                          |  |  |                                  |  |  |
| 437000                          | E         | AAL                          |  |  |                                  |  |  |
| 438200                          | E         | AAL                          |  |  |                                  |  |  |
| 438300                          | E         | AAL                          |  |  |                                  |  |  |
| 438400                          | E         | AAL                          |  |  |                                  |  |  |
| 438500                          | E         | AAL                          |  |  |                                  |  |  |
| 438600                          | E         | AAL                          |  |  |                                  |  |  |
| 438700                          | E         | AAL                          |  |  |                                  |  |  |
| 438800                          | E         | AAL                          |  |  |                                  |  |  |
| 438900                          | E         | AAL                          |  |  |                                  |  |  |
| 439000                          | E         | AAL                          |  |  |                                  |  |  |
| 439100                          | E         | AAL                          |  |  |                                  |  |  |
| 439190                          | E         | AAL                          |  |  |                                  |  |  |
| 439200                          | E         | AAL                          |  |  |                                  |  |  |
| 439300                          | E         | AAL                          |  |  |                                  |  |  |
| 439400                          | E         | AAL                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 235  
**Rule Name:** Disaster Emergency Fund Code "AAL" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 439401                          | E         | AAL                          |  |  |                                  |  |  |
| 439402                          | E         | AAL                          |  |  |                                  |  |  |
| 439412                          | E         | AAL                          |  |  |                                  |  |  |
| 439432                          | E         | AAL                          |  |  |                                  |  |  |
| 439440                          | E         | AAL                          |  |  |                                  |  |  |
| 439500                          | E         | AAL                          |  |  |                                  |  |  |
| 439502                          | E         | AAL                          |  |  |                                  |  |  |
| 439504                          | E         | AAL                          |  |  |                                  |  |  |
| 439600                          | E         | AAL                          |  |  |                                  |  |  |
| 439700                          | E         | AAL                          |  |  |                                  |  |  |
| 439701                          | E         | AAL                          |  |  |                                  |  |  |
| 439702                          | E         | AAL                          |  |  |                                  |  |  |
| 439703                          | E         | AAL                          |  |  |                                  |  |  |
| 439730                          | E         | AAL                          |  |  |                                  |  |  |
| 439800                          | E         | AAL                          |  |  |                                  |  |  |
| 439801                          | E         | AAL                          |  |  |                                  |  |  |
| 439900                          | E         | AAL                          |  |  |                                  |  |  |
| 442000                          | E         | AAL                          |  |  |                                  |  |  |
| 443000                          | E         | AAL                          |  |  |                                  |  |  |
| 445000                          | E         | AAL                          |  |  |                                  |  |  |
| 449000                          | E         | AAL                          |  |  |                                  |  |  |
| 451000                          | E         | AAL                          |  |  |                                  |  |  |
| 459000                          | E         | AAL                          |  |  |                                  |  |  |
| 461000                          | E         | AAL                          |  |  |                                  |  |  |
| 462000                          | E         | AAL                          |  |  |                                  |  |  |
| 462090                          | E         | AAL                          |  |  |                                  |  |  |
| 462091                          | E         | AAL                          |  |  |                                  |  |  |
| 463500                          | E         | AAL                          |  |  |                                  |  |  |
| 465000                          | E         | AAL                          |  |  |                                  |  |  |
| 469000                          | E         | AAL                          |  |  |                                  |  |  |
| 470000                          | E         | AAL                          |  |  |                                  |  |  |
| 472000                          | E         | AAL                          |  |  |                                  |  |  |
| 479010                          | E         | AAL                          |  |  |                                  |  |  |
| 480100                          | E         | AAL                          |  |  |                                  |  |  |
| 480110                          | E         | AAL                          |  |  |                                  |  |  |
| 480200                          | E         | AAL                          |  |  |                                  |  |  |
| 483100                          | E         | AAL                          |  |  |                                  |  |  |
| 483200                          | E         | AAL                          |  |  |                                  |  |  |
| 487100                          | E         | AAL                          |  |  |                                  |  |  |
| 487200                          | E         | AAL                          |  |  |                                  |  |  |
| 488100                          | E         | AAL                          |  |  |                                  |  |  |
| 488200                          | E         | AAL                          |  |  |                                  |  |  |
| 490100                          | E         | AAL                          |  |  |                                  |  |  |
| 490110                          | E         | AAL                          |  |  |                                  |  |  |
| 490200                          | E         | AAL                          |  |  |                                  |  |  |
| 490800                          | E         | AAL                          |  |  |                                  |  |  |
| 493100                          | E         | AAL                          |  |  |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 235  
**Rule Name:** Disaster Emergency Fund Code "AAL" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination |           |                              |  |  | Right Side Attribute Combination |  |  |
|---------------------------------|-----------|------------------------------|--|--|----------------------------------|--|--|
| USSGL Account Number            | Begin/End | DISASTER EMERGENCY FUND CODE |  |  | Zero                             |  |  |
| 497100                          | E         | AAL                          |  |  |                                  |  |  |
| 497200                          | E         | AAL                          |  |  |                                  |  |  |
| 498100                          | E         | AAL                          |  |  |                                  |  |  |
| 498200                          | E         | AAL                          |  |  |                                  |  |  |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 811  
**Rule Name:** Test of Potential Edit 11 Change  
**Description:** This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |  |  |
|---------------------------------|---|---------|----------------------------------|--|--|
| Statement                       | Line Number   | Operand | Business Line                    |  |  |
| USSGL account                   | 161800 - Market Adjustment - Investments  | +       | CGHNONFEDSEC                     |  |  |
| USSGL account                   | 162000 - Investments in Securities Other Than the Bureau of the Fiscal Service Securities | +       |                                  |  |  |
| USSGL account                   | 162100 - Discount on Securities Other Than the Bureau of the Fiscal Service Securities    | -       |                                  |  |  |
| USSGL account                   | 162200 - Premium on Securities Other Than the Bureau of the Fiscal Service Securities     | +       |                                  |  |  |
| USSGL account                   | 169000 - Other Investments  | +       |                                  |  |  |

**U.S. Standard General Ledger  
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**Edit Rule Number:** 950  
**Rule Name:** Custodial Activity Verification 1  
**Description:** The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |                              |         | Right Side Attribute Combination |   |         |
|---------------------------------|------------------------------|---------|----------------------------------|---|---------|
| Statement                       | Line Number                  | Operand | Statement                        | Line Number                                 | Operand |
| USSGL Complex Account           | 298000 - Custodial Liability | +       | USSGL Complex Account            | 599000 - Collections for Others SCA         | +       |
|                                 |                              |         | USSGL Complex Account            | 599100 - Accrued Collections for Others SCA | +       |

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
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**Edit Rule Number:** 951  
**Rule Name:** Custodial Activity Verification 2  
**Description:** The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |   |         | Right Side Attribute Combination |   |         |
|---------------------------------|---|---------|----------------------------------|---|---------|
| Statement                       | Line Number   | Operand | Statement                        | Line Number   | Operand |
| USSGL Complex Account           | 298500 - Liability for NonEntity Assets Not Reported on SCA | +       | USSGL Complex Account            | 599300 - Offset to NonEntity Collections SCNP         | +       |
|                                 |   |         | USSGL Complex Account            | 599400 - Offset to NonEntity Accrued Collections SCNP | +       |

## SUPPLEMENT

## Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 999  
**Rule Name:** BOC 9999 Monitoring  
**Description:** This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances.  
This edit is for analysis only and will not go fatal.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

| Left Side Attribute Combination |           |                              |                           |  | Right Side Attribute Combination |           |                              |                           |  |
|---------------------------------|-----------|------------------------------|---------------------------|--|----------------------------------|-----------|------------------------------|---------------------------|--|
| USSGL<br>Account<br>Number      | Begin/End | DEBIT<br>CREDIT<br>INDICATOR | BUDGET<br>OBJECT<br>CLASS |  | USSGL<br>Account<br>Number       | Begin/End | DEBIT<br>CREDIT<br>INDICATOR | BUDGET<br>OBJECT<br>CLASS |  |
| 480100                          | E         | D                            | 9999                      |  | 480100                           | E         | C                            | 9999                      |  |
| 480110                          | E         | D                            | 9999                      |  | 480110                           | E         | C                            | 9999                      |  |
| 480200                          | E         | D                            | 9999                      |  | 480200                           | E         | C                            | 9999                      |  |
| 483100                          | E         | D                            | 9999                      |  | 483100                           | E         | C                            | 9999                      |  |
| 483200                          | E         | D                            | 9999                      |  | 483200                           | E         | C                            | 9999                      |  |
| 487100                          | E         | D                            | 9999                      |  | 487100                           | E         | C                            | 9999                      |  |
| 487200                          | E         | D                            | 9999                      |  | 487200                           | E         | C                            | 9999                      |  |
| 488100                          | E         | D                            | 9999                      |  | 488100                           | E         | C                            | 9999                      |  |
| 488200                          | E         | D                            | 9999                      |  | 488200                           | E         | C                            | 9999                      |  |
| 490100                          | E         | D                            | 9999                      |  | 490100                           | E         | C                            | 9999                      |  |
| 490110                          | E         | D                            | 9999                      |  | 490110                           | E         | C                            | 9999                      |  |
| 490200                          | E         | D                            | 9999                      |  | 490200                           | E         | C                            | 9999                      |  |
| 490800                          | E         | D                            | 9999                      |  | 490800                           | E         | C                            | 9999                      |  |
| 493100                          | E         | D                            | 9999                      |  | 493100                           | E         | C                            | 9999                      |  |
| 497100                          | E         | D                            | 9999                      |  | 497100                           | E         | C                            | 9999                      |  |
| 497200                          | E         | D                            | 9999                      |  | 497200                           | E         | C                            | 9999                      |  |
| 498100                          | E         | D                            | 9999                      |  | 498100                           | E         | C                            | 9999                      |  |
| 498200                          | E         | D                            | 9999                      |  | 498200                           | E         | C                            | 9999                      |  |

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|                          |   |
|--------------------------|---|
| <b>Edit Rule Number:</b> | 21  |
| <b>Rule Name:</b>        | Fiscal Year Budgetary Closing Edit  |
| <b>Description:</b>      | The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances. |
| <b>Rule Type:</b>        | CL: Closing Edits   |
| <b>Operand:</b>          | Equal (=)   |
| <b>Fatal Period:</b>     | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.412200   |  |                          |                     |
| Closing USSGL Account:        |                     | 412200 Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 412200 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 412200                        | E                   |   |  | 412200                   | B                   |

|                                      |                            |  |  |                                 |                            |
|--------------------------------------|----------------------------|--|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>          |                            | 21.412600  |  |                                 |                            |
| <b>Closing USSGL Account:</b>        |                            | 412600 Amounts Appropriated From Specific Invested TAFS - Receivable |  |                                 |                            |
| <b>Calculated Preclosing Balance</b> |                            |  |  | <b>412600 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>          | <b>Begin/End Indicator</b> |  |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 408100                               | E                          |  |  | 412600                          | B                          |
| 412600                               | E                          |  |  |                                 |                            |

|                                      |                            |   |  |                                 |                            |
|--------------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>          |                            | 21.412700   |  |                                 |                            |
| <b>Closing USSGL Account:</b>        |                            | 412700 Amounts Appropriated From Specific Invested TAFS - Payable |  |                                 |                            |
| <b>Calculated Preclosing Balance</b> |                            |   |  | <b>412700 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>          | <b>Begin/End Indicator</b> |   |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 412700                               | E                          |   |  | 412700                          | B                          |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.413600  |  |                          |                     |
|                               |                     | Closing USSGL Account: 413600 Contract Authority To Be Liquidated by Trust Funds |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 413600 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 413600                        | E                   |  |  | 413600                   | B                   |

|                                      |                            |   |  |                                 |                            |
|--------------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>          |                            | 21.413700   |  |                                 |                            |
| <b>Closing USSGL Account:</b>        |                            | 413700 Transfers of Contract Authority - Allocation |  |                                 |                            |
| <b>Calculated Preclosing Balance</b> |                            |   |  | <b>413700 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>          | <b>Begin/End Indicator</b> |   |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 413700                               | E                          |   |  | 413700                          | B                          |
| 415500                               | E                          |   |  |                                 |                            |

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|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.413900                                 |  |                          |                     |
| Closing USSGL Account:        |                     | 413900 Contract Authority Carried Forward |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 413900 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator | Authority Type Code                       |  | USSGL Account Number     | Begin/End Indicator |
| 413100                        | E                   |   |  | 413900                   | B                   |
| 413120                        | E                   |   |  |                          |                     |
| 413200                        | E                   | S   |  |                          |                     |
| 413300                        | E                   |   |  |                          |                     |
| 413400                        | E                   |   |  |                          |                     |
| 413415                        | E                   |   |  |                          |                     |
| 413500                        | E                   | P/S                                       |  |                          |                     |
| 413900                        | E                   |   |  |                          |                     |
| 439200                        | E                   | C   |  |                          |                     |
| 439300                        | E                   | C   |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.414900                                  |  |                          |                     |
| Closing USSGL Account:        |                     | 414900 Borrowing Authority Carried Forward |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 414900 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator | Authority Type Code                        |  | USSGL Account Number     | Begin/End Indicator |
| 414000                        | E                   | P/S  |  | 414900                   | B                   |
| 414100                        | E                   |  |  |                          |                     |
| 414120                        | E                   |  |  |                          |                     |
| 414300                        | E                   |  |  |                          |                     |
| 414400                        | E                   |  |  |                          |                     |
| 414500                        | E                   |  |  |                          |                     |
| 414900                        | E                   |  |  |                          |                     |
| 414910                        | E                   |  |  |                          |                     |
| 439200                        | E                   | B/X  |  |                          |                     |
| 439300                        | E                   | B/X  |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.415300   |  |                          |                     |
| Closing USSGL Account:        |                     | 415300 Transfers of Contract Authority - Non-Allocation |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 415300 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 415300                        | E                   |   |  | 415300                   | B                   |
| 415400                        | E                   |   |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.416600   |  |                          |                     |
| Closing USSGL Account:        |                     | 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 416600 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 408200                        | E                   |   |  | 416600                   | B                   |
| 416600                        | E                   |   |  |                          |                     |
| 416612                        | E                   |   |  |                          |                     |

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|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.417100   |  |                          |                     |
| Closing USSGL Account:        |                     | 417100 Non-Allocation Transfers of Invested Balances - Receivable |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 417100 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 408300                        | E                   |   |  | 417100                   | B                   |
| 417100                        | E                   |   |  |                          |                     |
| 417112                        | E                   |   |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.417200  |  |                          |                     |
| Closing USSGL Account:        |                     | 417200 Non-Allocation Transfers of Invested Balances - Payable |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 417200 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 417200                        | E                   |  |  | 417200                   | B                   |
| 417212                        | E                   |  |  |                          |                     |

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|                                      |                            |   |  |                                 |                            |
|--------------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>          |                            | 21.420100                                 |  |                                 |                            |
| <b>Closing USSGL Account:</b>        |                            | 420100 Total Actual Resources - Collected |  |                                 |                            |
| <b>Calculated Preclosing Balance</b> |                            |   |  | <b>420100 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>          | <b>Begin/End Indicator</b> | <b>Authority Type Code</b>                |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 411100                               | E                          | D/P                                       |  | 420100                          | B                          |
| 411200                               | E                          |   |  |                                 |                            |
| 411300                               | E                          | D/P                                       |  |                                 |                            |
| 411400                               | E                          | D/P                                       |  |                                 |                            |
| 411500                               | E                          | D/P                                       |  |                                 |                            |
| 411600                               | E                          | P   |  |                                 |                            |
| 411601                               | E                          | P   |  |                                 |                            |
| 411700                               | E                          | D/P                                       |  |                                 |                            |
| 411800                               | E                          |   |  |                                 |                            |
| 411900                               | E                          | D/E/F/P                                   |  |                                 |                            |
| 411910                               | E                          | D/P                                       |  |                                 |                            |
| 411912                               | E                          | P   |  |                                 |                            |
| 412250                               | E                          | X   |  |                                 |                            |
| 412500                               | E                          |   |  |                                 |                            |
| 412800                               | E                          | B/P                                       |  |                                 |                            |
| 412900                               | E                          | B/P                                       |  |                                 |                            |
| 413000                               | E                          |   |  |                                 |                            |
| 413800                               | E                          |   |  |                                 |                            |
| 413810                               | E                          | P   |  |                                 |                            |
| 414200                               | E                          |   |  |                                 |                            |
| 414201                               | E                          |   |  |                                 |                            |
| 414202                               | E                          |   |  |                                 |                            |
| 414203                               | E                          |   |  |                                 |                            |
| 414600                               | E                          | B/P/S                                     |  |                                 |                            |
| 414700                               | E                          |   |  |                                 |                            |
| 414800                               | E                          |   |  |                                 |                            |
| 415000                               | E                          |   |  |                                 |                            |
| 415100                               | E                          | P/S                                       |  |                                 |                            |
| 415200                               | E                          |   |  |                                 |                            |
| 415900                               | E                          | B/P                                       |  |                                 |                            |
| 415901                               | E                          | B/P                                       |  |                                 |                            |
| 416700                               | E                          | P/S                                       |  |                                 |                            |
| 416712                               | E                          | P   |  |                                 |                            |
| 417000                               | E                          | D/P/S                                     |  |                                 |                            |
| 417300                               | E                          | P/S                                       |  |                                 |                            |
| 417312                               | E                          | P   |  |                                 |                            |
| 417400                               | E                          | X   |  |                                 |                            |
| 417500                               | E                          | D/P/S                                     |  |                                 |                            |
| 417600                               | E                          | D/P/S                                     |  |                                 |                            |
| 419000                               | E                          | D/P/S                                     |  |                                 |                            |
| 419100                               | E                          | P/S                                       |  |                                 |                            |
| 419200                               | E                          | P/S                                       |  |                                 |                            |
| 419300                               | E                          | D/P/S                                     |  |                                 |                            |

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|                                      |                            |   |  |                                 |                            |
|--------------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>          |                            | 21.420100                                 |  |                                 |                            |
| <b>Closing USSGL Account:</b>        |                            | 420100 Total Actual Resources - Collected |  |                                 |                            |
| <b>Calculated Preclosing Balance</b> |                            |   |  | <b>420100 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>          | <b>Begin/End Indicator</b> | <b>Authority Type Code</b>                |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 419500                               | E                          |   |  |                                 |                            |
| 419600                               | E                          | P/S                                       |  |                                 |                            |
| 419700                               | E                          | P/S                                       |  |                                 |                            |
| 420100                               | E                          |   |  |                                 |                            |
| 421200                               | E                          |   |  |                                 |                            |
| 425200                               | E                          |   |  |                                 |                            |
| 425300                               | E                          |   |  |                                 |                            |
| 425400                               | E                          |   |  |                                 |                            |
| 425500                               | E                          |   |  |                                 |                            |
| 425512                               | E                          | S   |  |                                 |                            |
| 426000                               | E                          |   |  |                                 |                            |
| 426100                               | E                          |   |  |                                 |                            |
| 426200                               | E                          |   |  |                                 |                            |
| 426300                               | E                          |   |  |                                 |                            |
| 426400                               | E                          |   |  |                                 |                            |
| 426500                               | E                          |   |  |                                 |                            |
| 426600                               | E                          |   |  |                                 |                            |
| 426700                               | E                          |   |  |                                 |                            |
| 426800                               | E                          |   |  |                                 |                            |
| 426900                               | E                          |   |  |                                 |                            |
| 427000                               | E                          |   |  |                                 |                            |
| 427100                               | E                          |   |  |                                 |                            |
| 427300                               | E                          |   |  |                                 |                            |
| 427500                               | E                          |   |  |                                 |                            |
| 427600                               | E                          |   |  |                                 |                            |
| 427700                               | E                          |   |  |                                 |                            |
| 429000                               | E                          |   |  |                                 |                            |
| 435100                               | E                          |   |  |                                 |                            |
| 435400                               | E                          | P   |  |                                 |                            |
| 435500                               | E                          |   |  |                                 |                            |
| 435600                               | E                          |   |  |                                 |                            |
| 437000                               | E                          |   |  |                                 |                            |
| 438700                               | E                          |   |  |                                 |                            |
| 438800                               | E                          |   |  |                                 |                            |
| 439000                               | E                          |   |  |                                 |                            |
| 439100                               | E                          |   |  |                                 |                            |
| 439200                               | E                          | D/P/R/S                                   |  |                                 |                            |
| 439300                               | E                          | D/P/R/S                                   |  |                                 |                            |
| 490200                               | E                          |   |  |                                 |                            |
| 497200                               | E                          |   |  |                                 |                            |
| 498200                               | E                          |   |  |                                 |                            |

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|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.420190   |  |                          |                     |
| Closing USSGL Account:        |                     | 420190 Total Actual Resources - Collected - International Monetary Fund |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 420190 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 411990                        | E                   |   |  | 420190                   | B                   |
| 411991                        | E                   |   |  |                          |                     |
| 411992                        | E                   |   |  |                          |                     |
| 411993                        | E                   |   |  |                          |                     |
| 411994                        | E                   |   |  |                          |                     |
| 417590                        | E                   |   |  |                          |                     |
| 417690                        | E                   |   |  |                          |                     |
| 420190                        | E                   |   |  |                          |                     |
| 435190                        | E                   |   |  |                          |                     |
| 439190                        | E                   |   |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.422100                                       |  |                          |                     |
| Closing USSGL Account:        |                     | 422100 Unfilled Customer Orders Without Advance |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 422100 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 422100                        | E                   |   |  | 422100                   | B                   |
| 423000                        | E                   |   |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.422200                                    |  |                          |                     |
| Closing USSGL Account:        |                     | 422200 Unfilled Customer Orders With Advance |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 422200 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 422200                        | E                   |  |  | 422200                   | B                   |
| 423100                        | E                   |  |  |                          |                     |
| 423110                        | E                   |  |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.422300                                       |  |                          |                     |
| Closing USSGL Account:        |                     | 422300 Uncollected Subsidy from Program Account |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 422300 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 422300                        | E                   |   |  | 422300                   | B                   |
| 423500                        | E                   |   |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.422500  |  |                          |                     |
| Closing USSGL Account:        |                     | 422500 Expenditure Transfers From Trust Funds - Receivable |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 422500 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 419900                        | E                   |  |  | 422500                   | B                   |
| 422500                        | E                   |  |  |                          |                     |
| 423200                        | E                   |  |  |                          |                     |

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|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.425100                                 |  |                          |                     |
| Closing USSGL Account:        |                     | 425100 Reimbursements Earned - Receivable |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 425100 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 423300                        | E                   |   |  | 425100                   | B                   |
| 425100                        | E                   |   |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.428300                                |  |                          |                     |
| Closing USSGL Account:        |                     | 428300 Interest Receivable From Treasury |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 428300 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 428300                        | E                   |  |  | 428300                   | B                   |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.428500                                   |  |                          |                     |
| Closing USSGL Account:        |                     | 428500 Receivable From the Liquidating Fund |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 428500 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 428500                        | E                   |   |  | 428500                   | B                   |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.428600                                 |  |                          |                     |
| Closing USSGL Account:        |                     | 428600 Receivable From the Financing Fund |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 428600 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 428600                        | E                   |   |  | 428600                   | B                   |

|                               |                     |                                  |  |                          |                     |
|-------------------------------|---------------------|----------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.428700                        |  |                          |                     |
| Closing USSGL Account:        |                     | 428700 Other Federal Receivables |  |                          |                     |
| Calculated Preclosing Balance |                     |                                  |  | 428700 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |                                  |  | USSGL Account Number     | Begin/End Indicator |
| 423400                        | E                   |                                  |  | 428700                   | B                   |
| 428700                        | E                   |                                  |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.429500   |  |                          |                     |
| Closing USSGL Account:        |                     | 429500 Adjustments to the Exchange Stabilization Fund (ESF) |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 429500 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 429500                        | E                   |   |  | 429500                   | B                   |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.429590   |  |                          |                     |
| Closing USSGL Account:        |                     | 429590 Adjustments to the International Monetary Fund |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 429590 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 429590                        | E                   |   |  | 429590                   | B                   |

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|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.433000  |  |                          |                     |
| Closing USSGL Account:        |                     | 433000 Offset to adjustment for Change in allocation of Trust Fund limitation – General Fund Account |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 436000 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 432100                        | E                   |  |  | 433000                   | B                   |
| 433000                        | E                   |  |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.436000  |  |                          |                     |
| Closing USSGL Account:        |                     | 436000 Appropriation Purpose Fulfilled - Balance Not Available |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 436000 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 436000                        | E                   |  |  | 436000                   | B                   |
| 436001                        | E                   |  |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.438400   |  |                          |                     |
| Closing USSGL Account:        |                     | 438400 Temporary Reduction/Cancellation Returned by Appropriation |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 438400 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 412100                        | E                   |   |  | 438400                   | B                   |
| 412300                        | E                   |   |  |                          |                     |
| 412400                        | E                   |   |  |                          |                     |
| 416800                        | E                   |   |  |                          |                     |
| 435700                        | E                   |   |  |                          |                     |
| 438200                        | E                   |   |  |                          |                     |
| 438300                        | E                   |   |  |                          |                     |
| 438400                        | E                   |   |  |                          |                     |
| 438500                        | E                   |   |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.439400  |  |                          |                     |
| Closing USSGL Account:        |                     | 439400 Receipts Unavailable for Obligation Upon Collection |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 439400 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 439400                        | E                   |  |  | 439400                   | B                   |
| 439412                        | E                   |  |  |                          |                     |
| 439600                        | E                   |  |  |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.439401  |  |                          |                     |
| Closing USSGL Account:        |                     | 439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 439401 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 439401                        | E                   |  |  | 439401                   | B                   |
| 439402                        | E                   |  |  |                          |                     |

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|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.439440   |  |                          |                     |
| Closing USSGL Account:        |                     | 439440 Appropriations Derived from Future Trust Fund Receipts |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 439440 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 439440                        | E                   |   |  | 439440                   | B                   |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.439700  |  |                          |                     |
| Closing USSGL Account:        |                     | 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 439700 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 415700                        | E                   |  |  | 439700                   | B                   |
| 432000                        | E                   |  |  |                          |                     |
| 439700                        | E                   |  |  |                          |                     |
| 439701                        | E                   |  |  |                          |                     |
| 439900                        | E                   |  |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.439730   |  |                          |                     |
| Closing USSGL Account:        |                     | 439730 Appropriations Temporarily Precluded From Obligation |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 439730 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 415730                        | E                   |   |  | 439730                   | B                   |
| 439730                        | E                   |   |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.439800   |  |                          |                     |
| Closing USSGL Account:        |                     | 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 439800 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 415800                        | E                   |   |  | 439800                   | B                   |
| 439800                        | E                   |   |  |                          |                     |

|                               |                     |  |                               |                          |                     |
|-------------------------------|---------------------|--|-------------------------------|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.445000                                  |                               |                          |                     |
| Closing USSGL Account:        |                     | 445000 Unapportioned - Unexpired Authority |                               |                          |                     |
| Calculated Preclosing Balance |                     |  |                               | 445000 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator | TAS Statue                                 | TAS Status Transitioning Code | USSGL Account Number     | Begin/End Indicator |
| 442000                        | E                   | U  | N                             | 445000                   | B                   |
| 443000                        | E                   | U  | N                             |                          |                     |
| 445000                        | E                   | U  | N                             |                          |                     |
| 451000                        | E                   | U  | N                             |                          |                     |
| 461000                        | E                   | U  | N                             |                          |                     |
| 470000                        | E                   | U  | N                             |                          |                     |

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|                               |                     |  |                               |                          |                     |
|-------------------------------|---------------------|--|-------------------------------|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.462000  |                               |                          |                     |
| Closing USSGL Account:        |                     | 462000 Unobligated Funds Exempt From Apportionment |                               |                          |                     |
| Calculated Preclosing Balance |                     |  |                               | 462000 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator | TAS Statue   | TAS Status Transitioning Code | USSGL Account Number     | Begin/End Indicator |
| 462000                        | E                   | U  | N                             | 462000                   | B                   |
| 472000                        | E                   | U  | N                             |                          |                     |

|                               |                     |  |  |                          |                     |
|-------------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.462090  |  |                          |                     |
| Closing USSGL Account:        |                     | 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund |  |                          |                     |
| Calculated Preclosing Balance |                     |  |  | 462090 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 462090                        | E                   |  |  | 462090                   | B                   |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.462091   |  |                          |                     |
| Closing USSGL Account:        |                     | 462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB) |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 462091 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 462091                        | E                   |   |  | 462091                   | B                   |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.463500   |  |                          |                     |
| Closing USSGL Account:        |                     | 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 463500 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 463500                        | E                   |   |  | 463500                   | B                   |

|                               |                     |                                       |                               |                          |                     |
|-------------------------------|---------------------|---------------------------------------|-------------------------------|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.465000                             |                               |                          |                     |
| Closing USSGL Account:        |                     | 465000 Allotments - Expired Authority |                               |                          |                     |
| Calculated Preclosing Balance |                     |                                       |                               | 465000 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator | TAS Statue                            | TAS Status Transitioning Code | USSGL Account Number     | Begin/End Indicator |
| 442000                        | E                   | U                                     | X                             | 465000                   | B                   |
| 443000                        | E                   | U                                     | X                             |                          |                     |
| 445000                        | E                   | E                                     | K/N                           |                          |                     |
| 445000                        | E                   | U                                     | X                             |                          |                     |
| 451000                        | E                   | U                                     | X                             |                          |                     |
| 461000                        | E                   | U                                     | X                             |                          |                     |
| 462000                        | E                   | U                                     | X                             |                          |                     |
| 465000                        | E                   | E                                     | K/N                           |                          |                     |
| 470000                        | E                   | U                                     | X                             |                          |                     |
| 472000                        | E                   | U                                     | X                             |                          |                     |

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|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.480100                                       |  |                          |                     |
| Closing USSGL Account:        |                     | 480100 Undelivered Orders - Obligations, Unpaid |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 480100 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 480100                        | E                   |   |  | 480100                   | B                   |
| 480110                        | E                   |   |  |                          |                     |
| 483100                        | E                   |   |  |                          |                     |
| 487100                        | E                   |   |  |                          |                     |
| 488100                        | E                   |   |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.480200   |  |                          |                     |
| Closing USSGL Account:        |                     | 480200 Undelivered Orders - Obligations, Prepaid/Advanced |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 480200 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 480200                        | E                   |   |  | 480200                   | B                   |
| 483200                        | E                   |   |  |                          |                     |
| 487200                        | E                   |   |  |                          |                     |
| 488200                        | E                   |   |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.490100                                     |  |                          |                     |
| Closing USSGL Account:        |                     | 490100 Delivered Orders - Obligations, Unpaid |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 490100 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 490100                        | E                   |   |  | 490100                   | B                   |
| 490110                        | E                   |   |  |                          |                     |
| 493100                        | E                   |   |  |                          |                     |
| 497100                        | E                   |   |  |                          |                     |
| 498100                        | E                   |   |  |                          |                     |

|                               |                     |   |  |                          |                     |
|-------------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:          |                     | 21.490800                                   |  |                          |                     |
| Closing USSGL Account:        |                     | 490800 Authority Outlayed Not Yet Disbursed |  |                          |                     |
| Calculated Preclosing Balance |                     |   |  | 490800 Beginning Balance |                     |
| USSGL Account Number          | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 490800                        | E                   |   |  | 490800                   | B                   |

|                   |  |   |  |  |  |
|-------------------|--|---|--|--|--|
| 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 |  |                          |                     |
| 101000 Preclosing Balance |                     |                                   |  | 101000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                   |  | USSGL Account Number     | Begin/End Indicator |
| 101000                    | E                   |                                   |  | 101000                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.110100   |  |                          |                     |
| Closing USSGL Account:    |                     | 110100 General Fund of the U.S. Government's Operating Cash |  |                          |                     |
| 110100 Preclosing Balance |                     |   |  | 110100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 110100                    | E                   |   |  | 110100                   | B                   |

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|---------------------------|---------------------|----------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.110300                        |  |                          |                     |
| Closing USSGL Account:    |                     | 110300 Restricted Operating Cash |  |                          |                     |
| 110300 Preclosing Balance |                     |                                  |  | 110300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                  |  | USSGL Account Number     | Begin/End Indicator |
| 110300                    | E                   |                                  |  | 110300                   | B                   |

|                           |                     |                           |  |                          |                     |
|---------------------------|---------------------|---------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.110900                 |  |                          |                     |
| Closing USSGL Account:    |                     | 110900 Checks Outstanding |  |                          |                     |
| 110900 Preclosing Balance |                     |                           |  | 110900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                           |  | USSGL Account Number     | Begin/End Indicator |
| 110900                    | E                   |                           |  | 110900                   | B                   |

|                           |                     |                                |  |                          |                     |
|---------------------------|---------------------|--------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.111000                      |  |                          |                     |
| Closing USSGL Account:    |                     | 111000 Undeposited Collections |  |                          |                     |
| 111000 Preclosing Balance |                     |                                |  | 111000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 111000                    | E                   |                                |  | 111000                   | B                   |

|                           |                     |                      |  |                          |                     |
|---------------------------|---------------------|----------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.112000            |  |                          |                     |
| Closing USSGL Account:    |                     | 112000 Imprest Funds |  |                          |                     |
| 112000 Preclosing Balance |                     |                      |  | 112000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                      |  | USSGL Account Number     | Begin/End Indicator |
| 112000                    | E                   |                      |  | 112000                   | B                   |

|                           |                     |                              |  |                          |                     |
|---------------------------|---------------------|------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.112500                    |  |                          |                     |
| Closing USSGL Account:    |                     | 112500 U.S. Debit Card Funds |  |                          |                     |
| 112500 Preclosing Balance |                     |                              |  | 112500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                              |  | USSGL Account Number     | Begin/End Indicator |
| 112500                    | E                   |                              |  | 112500                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.113000   |  |                          |                     |
| Closing USSGL Account:    |                     | 113000 Funds Held Outside of Treasury - Budgetary |  |                          |                     |
| 113000 Preclosing Balance |                     |   |  | 113000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 113000                    | E                   |   |  | 113000                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.113500   |  |                          |                     |
| Closing USSGL Account:    |                     | 113500 Funds Held Outside of Treasury - Non-Budgetary |  |                          |                     |
| 113500 Preclosing Balance |                     |   |  | 113500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 113500                    | E                   |   |  | 113500                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.113510   |  |                          |                     |
| Closing USSGL Account:    |                     | 113510 Restricted Cash Held Outside of Treasury - Non-Budgetary |  |                          |                     |
| 113510 Preclosing Balance |                     |   |  | 113510 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 113510                    | E                   |   |  | 113510                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.114500   |  |                          |                     |
| Closing USSGL Account:    |                     | 114500 Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account |  |                          |                     |
| 114500 Preclosing Balance |                     |   |  | 114500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 114500                    | E                   |   |  | 114500                   | B                   |

|                           |                     |                   |  |                          |                     |
|---------------------------|---------------------|-------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119000         |  |                          |                     |
| Closing USSGL Account:    |                     | 119000 Other Cash |  |                          |                     |
| 119000 Preclosing Balance |                     |                   |  | 119000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                   |  | USSGL Account Number     | Begin/End Indicator |
| 119000                    | E                   |                   |  | 119000                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119090                                       |  |                          |                     |
| Closing USSGL Account:    |                     | 119090 Other Cash - International Monetary Fund |  |                          |                     |
| 119090 Preclosing Balance |                     |   |  | 119090 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 119090                    | E                   |   |  | 119090                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119305   |  |                          |                     |
| Closing USSGL Account:    |                     | 119305 International Monetary Fund - Letter of Credit |  |                          |                     |
| 119305 Preclosing Balance |                     |   |  | 119305 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 119305                    | E                   |   |  | 119305                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119306   |  |                          |                     |
| Closing USSGL Account:    |                     | 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment |  |                          |                     |
| 119306 Preclosing Balance |                     |   |  | 119306 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 119306                    | E                   |   |  | 119306                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119307   |  |                          |                     |
| Closing USSGL Account:    |                     | 119307 International Monetary Fund - Dollar Deposits With the IMF |  |                          |                     |
| 119307 Preclosing Balance |                     |   |  | 119307 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 119307                    | E                   |   |  | 119307                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119309  |  |                          |                     |
| Closing USSGL Account:    |                     | 119309 International Monetary Fund - Currency Holdings |  |                          |                     |
| 119309 Preclosing Balance |                     |  |  | 119309 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 119309                    | E                   |  |  | 119309                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119333   |  |                          |                     |
| Closing USSGL Account:    |                     | 119333 International Monetary Fund - Reserve Position |  |                          |                     |
| 119333 Preclosing Balance |                     |   |  | 119333 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 119333                    | E                   |   |  | 119333                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119400  |  |                          |                     |
| Closing USSGL Account:    |                     | 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) |  |                          |                     |
| 119400 Preclosing Balance |                     |  |  | 119400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 119400                    | E                   |  |  | 119400                   | B                   |

|                           |                     |                              |  |                          |                     |
|---------------------------|---------------------|------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.119500                    |  |                          |                     |
| Closing USSGL Account:    |                     | 119500 Other Monetary Assets |  |                          |                     |
| 119500 Preclosing Balance |                     |                              |  | 119500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                              |  | USSGL Account Number     | Begin/End Indicator |
| 119500                    | E                   |                              |  | 119500                   | B                   |

|                           |                     |                         |  |                          |                     |
|---------------------------|---------------------|-------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.120000               |  |                          |                     |
| Closing USSGL Account:    |                     | 120000 Foreign Currency |  |                          |                     |
| 120000 Preclosing Balance |                     |                         |  | 120000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                         |  | USSGL Account Number     | Begin/End Indicator |
| 120000                    | E                   |                         |  | 120000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.120500   |  |                          |                     |
| Closing USSGL Account:    |                     | 120500 Foreign Currency Denominated Equivalent Assets |  |                          |                     |
| 120500 Preclosing Balance |                     |   |  | 120500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 120500                    | E                   |   |  | 120500                   | B                   |

|                           |                     |                                    |  |                          |                     |
|---------------------------|---------------------|------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.120900                          |  |                          |                     |
| Closing USSGL Account:    |                     | 120900 Uninvested Foreign Currency |  |                          |                     |
| 120900 Preclosing Balance |                     |                                    |  | 120900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 120900                    | E                   |                                    |  | 120900                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.123000  |  |                          |                     |
| Closing USSGL Account:    |                     | 123000 Foreign Currency Held Outside Of Treasury - Budgetary |  |                          |                     |
| 123000 Preclosing Balance |                     |  |  | 123000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 123000                    | E                   |  |  | 123000                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.123500  |  |                          |                     |
| Closing USSGL Account:    |                     | 123500 Foreign Currency Held Outside Of Treasury - Non-Budgetary |  |                          |                     |
| 123500 Preclosing Balance |                     |  |  | 123500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 123500                    | E                   |  |  | 123500                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.125000   |  |                          |                     |
| Closing USSGL Account:    |                     | 125000 Central Accounting/Agency Reconciliation Account |  |                          |                     |
| 125000 Preclosing Balance |                     |   |  | 125000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 125000                    | E                   |   |  | 125000                   | B                   |

|                           |                     |                            |  |                          |                     |
|---------------------------|---------------------|----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.131000                  |  |                          |                     |
| Closing USSGL Account:    |                     | 131000 Accounts Receivable |  |                          |                     |
| 131000 Preclosing Balance |                     |                            |  | 131000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                            |  | USSGL Account Number     | Begin/End Indicator |
| 131000                    | E                   |                            |  | 131000                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.131900  |  |                          |                     |
| Closing USSGL Account:    |                     | 131900 Allowance for Loss on Accounts Receivable |  |                          |                     |
| 131900 Preclosing Balance |                     |  |  | 131900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 131900                    | E                   |  |  | 131900                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.132000   |  |                          |                     |
| Closing USSGL Account:    |                     | 132000 Funded Employment Benefit Contributions Receivable |  |                          |                     |
| 132000 Preclosing Balance |                     |   |  | 132000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 132000                    | E                   |   |  | 132000                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.132100   |  |                          |                     |
| Closing USSGL Account:    |                     | 132100 Unfunded FECA Benefit Contributions Receivable |  |                          |                     |
| 132100 Preclosing Balance |                     |   |  | 132100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 132100                    | E                   |   |  | 132100                   | B                   |

|                           |                     |                         |  |                          |                     |
|---------------------------|---------------------|-------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.132500               |  |                          |                     |
| Closing USSGL Account:    |                     | 132500 Taxes Receivable |  |                          |                     |
| 132500 Preclosing Balance |                     |                         |  | 132500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                         |  | USSGL Account Number     | Begin/End Indicator |
| 132500                    | E                   |                         |  | 132500                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.132900                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 132900 Allowance for Loss on Taxes Receivable |  |                          |                     |
| 132900 Preclosing Balance |                     |   |  | 132900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 132900                    | E                   |   |  | 132900                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.133000  |  |                          |                     |
| Closing USSGL Account:    |                     | 133000 Receivable for Transfers of Currently Invested Balances |  |                          |                     |
| 133000 Preclosing Balance |                     |  |  | 133000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 133000                    | E                   |  |  | 133000                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.133500                               |  |                          |                     |
| Closing USSGL Account:    |                     | 133500 Expenditure Transfers Receivable |  |                          |                     |
| 133500 Preclosing Balance |                     |   |  | 133500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 133500                    | E                   |   |  | 133500                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134000   |  |                          |                     |
| Closing USSGL Account:    |                     | 134000 Interest Receivable - Not Otherwise Classified |  |                          |                     |
| 134000 Preclosing Balance |                     |   |  | 134000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 134000                    | E                   |   |  | 134000                   | B                   |

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| Closing Rule Number:      |                     | 45.134100                          |  |                          |                     |
| Closing USSGL Account:    |                     | 134100 Interest Receivable - Loans |  |                          |                     |
| 134100 Preclosing Balance |                     |                                    |  | 134100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 134100                    | E                   |                                    |  | 134100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134200                                |  |                          |                     |
| Closing USSGL Account:    |                     | 134200 Interest Receivable - Investments |  |                          |                     |
| 134200 Preclosing Balance |                     |  |  | 134200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 134200                    | E                   |  |  | 134200                   | B                   |

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|---------------------------|---------------------|------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134300                          |  |                          |                     |
| Closing USSGL Account:    |                     | 134300 Interest Receivable - Taxes |  |                          |                     |
| 134300 Preclosing Balance |                     |                                    |  | 134300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 134300                    | E                   |                                    |  | 134300                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134400  |  |                          |                     |
| Closing USSGL Account:    |                     | 134400 Interest Receivable on Special Drawing Rights (SDR) |  |                          |                     |
| 134400 Preclosing Balance |                     |  |  | 134400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 134400                    | E                   |  |  | 134400                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134500  |  |                          |                     |
| Closing USSGL Account:    |                     | 134500 Allowance for Loss on Interest Receivable - Loans |  |                          |                     |
| 134500 Preclosing Balance |                     |  |  | 134500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 134500                    | E                   |  |  | 134500                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134600  |  |                          |                     |
| Closing USSGL Account:    |                     | 134600 Allowance for Loss on Interest Receivable - Investments |  |                          |                     |
| 134600 Preclosing Balance |                     |  |  | 134600 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 134600                    | E                   |  |  | 134600                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134700   |  |                          |                     |
| Closing USSGL Account:    |                     | 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified |  |                          |                     |
| 134700 Preclosing Balance |                     |   |  | 134700 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 134700                    | E                   |   |  | 134700                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134800  |  |                          |                     |
| Closing USSGL Account:    |                     | 134800 Allowance for Loss on Interest Receivable - Taxes |  |                          |                     |
| 134800 Preclosing Balance |                     |  |  | 134800 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 134800                    | E                   |  |  | 134800                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.134900                                      |  |                          |                     |
| Closing USSGL Account:    |                     | 134900 Interest Receivable on Uninvested Funds |  |                          |                     |
| 134900 Preclosing Balance |                     |  |  | 134900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 134900                    | E                   |  |  | 134900                   | B                   |

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|---------------------------|---------------------|-------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.135000               |  |                          |                     |
| Closing USSGL Account:    |                     | 135000 Loans Receivable |  |                          |                     |
| 135000 Preclosing Balance |                     |                         |  | 135000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                         |  | USSGL Account Number     | Begin/End Indicator |
| 135000                    | E                   |                         |  | 135000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.135090   |  |                          |                     |
| Closing USSGL Account:    |                     | 135090 Loans Receivable - International Monetary Fund |  |                          |                     |
| 135090 Preclosing Balance |                     |   |  | 135090 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 135090                    | E                   |   |  | 135090                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.135100   |  |                          |                     |
| Closing USSGL Account:    |                     | 135100 Capitalized Loan Interest Receivable - Non-Credit Reform |  |                          |                     |
| 135100 Preclosing Balance |                     |   |  | 135100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 135100                    | E                   |   |  | 135100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.135900                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 135900 Allowance for Loss on Loans Receivable |  |                          |                     |
| 135900 Preclosing Balance |                     |   |  | 135900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 135900                    | E                   |   |  | 135900                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.135990   |  |                          |                     |
| Closing USSGL Account:    |                     | 135990 Allowance for Loss on Loans Receivable - International Monetary Fund |  |                          |                     |
| 135990 Preclosing Balance |                     |   |  | 135990 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 135990                    | E                   |   |  | 135990                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.136000  |  |                          |                     |
| Closing USSGL Account:    |                     | 136000 Penalties and Fines Receivable - Not Otherwise Classified |  |                          |                     |
| 136000 Preclosing Balance |                     |  |  | 136000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 136000                    | E                   |  |  | 136000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.136100                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 136100 Penalties and Fines Receivable - Loans |  |                          |                     |
| 136100 Preclosing Balance |                     |   |  | 136100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 136100                    | E                   |   |  | 136100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.136300                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 136300 Penalties and Fines Receivable - Taxes |  |                          |                     |
| 136300 Preclosing Balance |                     |   |  | 136300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 136300                    | E                   |   |  | 136300                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.136500   |  |                          |                     |
| Closing USSGL Account:    |                     | 136500 Allowance for Loss on Penalties and Fines Receivable - Loans |  |                          |                     |
| 136500 Preclosing Balance |                     |   |  | 136500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 136500                    | E                   |   |  | 136500                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.136700  |  |                          |                     |
| Closing USSGL Account:    |                     | 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |  |                          |                     |
| 136700 Preclosing Balance |                     |  |  | 136700 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 136700                    | E                   |  |  | 136700                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.136800   |  |                          |                     |
| Closing USSGL Account:    |                     | 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes |  |                          |                     |
| 136800 Preclosing Balance |                     |   |  | 136800 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 136800                    | E                   |   |  | 136800                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.137000  |  |                          |                     |
| Closing USSGL Account:    |                     | 137000 Administrative Fees Receivable - Not Otherwise Classified |  |                          |                     |
| 137000 Preclosing Balance |                     |  |  | 137000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 137000                    | E                   |  |  | 137000                   | B                   |

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| Closing Rule Number:      |                     | 45.137100                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 137100 Administrative Fees Receivable - Loans |  |                          |                     |
| 137100 Preclosing Balance |                     |   |  | 137100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 137100                    | E                   |   |  | 137100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.137300                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 137300 Administrative Fees Receivable - Taxes |  |                          |                     |
| 137300 Preclosing Balance |                     |   |  | 137300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 137300                    | E                   |   |  | 137300                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.137400                              |  |                          |                     |
| Closing USSGL Account:    |                     | 137400 Criminal Restitution Receivable |  |                          |                     |
| 137400 Preclosing Balance |                     |  |  | 137400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 137400                    | E                   |  |  | 137400                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.137500   |  |                          |                     |
| Closing USSGL Account:    |                     | 137500 Allowance for Loss on Administrative Fees Receivable - Loans |  |                          |                     |
| 137500 Preclosing Balance |                     |   |  | 137500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 137500                    | E                   |   |  | 137500                   | B                   |

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| Closing Rule Number:      |                     | 45.137700  |  |                          |                     |
| Closing USSGL Account:    |                     | 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |  |                          |                     |
| 137700 Preclosing Balance |                     |  |  | 137700 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 137700                    | E                   |  |  | 137700                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.137800   |  |                          |                     |
| Closing USSGL Account:    |                     | 137800 Allowance for Loss on Administrative Fees Receivable - Taxes |  |                          |                     |
| 137800 Preclosing Balance |                     |   |  | 137800 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 137800                    | E                   |   |  | 137800                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.137900  |  |                          |                     |
| Closing USSGL Account:    |                     | 137900 Allowance for Loss on Criminal Restitution Receivable |  |                          |                     |
| 137900 Preclosing Balance |                     |  |  | 137900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 137900                    | E                   |  |  | 137900                   | B                   |

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| Closing Rule Number:      |                     | 45.138000  |  |                          |                     |
| Closing USSGL Account:    |                     | 138000 Loans Receivable - Troubled Assets Relief Program |  |                          |                     |
| 138000 Preclosing Balance |                     |  |  | 138000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 138000                    | E                   |  |  | 138000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.138100   |  |                          |                     |
| Closing USSGL Account:    |                     | 138100 Interest Receivable - Loans - Troubled Assets Relief Program |  |                          |                     |
| 138100 Preclosing Balance |                     |   |  | 138100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 138100                    | E                   |   |  | 138100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.138400  |  |                          |                     |
| Closing USSGL Account:    |                     | 138400 Interest Receivable - Foreign Currency Denominated Assets |  |                          |                     |
| 138400 Preclosing Balance |                     |  |  | 138400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 138400                    | E                   |  |  | 138400                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.138500   |  |                          |                     |
| Closing USSGL Account:    |                     | 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |  |                          |                     |
| 138500 Preclosing Balance |                     |   |  | 138500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 138500                    | E                   |   |  | 138500                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.138900   |  |                          |                     |
| Closing USSGL Account:    |                     | 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program |  |                          |                     |
| 138900 Preclosing Balance |                     |   |  | 138900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 138900                    | E                   |   |  | 138900                   | B                   |

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|---------------------------|---------------------|------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.139900                    |  |                          |                     |
| Closing USSGL Account:    |                     | 139900 Allowance for Subsidy |  |                          |                     |
| 139900 Preclosing Balance |                     |                              |  | 139900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                              |  | USSGL Account Number     | Begin/End Indicator |
| 139900                    | E                   |                              |  | 139900                   | B                   |

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|---------------------------|---------------------|---------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.141000                       |  |                          |                     |
| Closing USSGL Account:    |                     | 141000 Advances and Prepayments |  |                          |                     |
| 141000 Preclosing Balance |                     |                                 |  | 141000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                 |  | USSGL Account Number     | Begin/End Indicator |
| 141000                    | E                   |                                 |  | 141000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.151100  |  |                          |                     |
| Closing USSGL Account:    |                     | 151100 Operating Materials and Supplies Held for Use |  |                          |                     |
| 151100 Preclosing Balance |                     |  |  | 151100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 151100                    | E                   |  |  | 151100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.151200  |  |                          |                     |
| Closing USSGL Account:    |                     | 151200 Operating Materials and Supplies Held in Reserve for Future Use |  |                          |                     |
| 151200 Preclosing Balance |                     |  |  | 151200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 151200                    | E                   |  |  | 151200                   | B                   |

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| Closing Rule Number:      |                     | 45.151300   |  |                          |                     |
| Closing USSGL Account:    |                     | 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |  |                          |                     |
| 151300 Preclosing Balance |                     |   |  | 151300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 151300                    | E                   |   |  | 151300                   | B                   |

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| Closing Rule Number:      |                     | 45.151400   |  |                          |                     |
| Closing USSGL Account:    |                     | 151400 Operating Materials and Supplies Held for Repair |  |                          |                     |
| 151400 Preclosing Balance |                     |   |  | 151400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 151400                    | E                   |   |  | 151400                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.151600  |  |                          |                     |
| Closing USSGL Account:    |                     | 151600 Operating Materials and Supplies in Development |  |                          |                     |
| 151600 Preclosing Balance |                     |  |  | 151600 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 151600                    | E                   |  |  | 151600                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.151900   |  |                          |                     |
| Closing USSGL Account:    |                     | 151900 Operating Materials and Supplies - Allowance |  |                          |                     |
| 151900 Preclosing Balance |                     |   |  | 151900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 151900                    | E                   |   |  | 151900                   | B                   |

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|---------------------------|---------------------|---------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.152100                             |  |                          |                     |
| Closing USSGL Account:    |                     | 152100 Inventory Purchased for Resale |  |                          |                     |
| 152100 Preclosing Balance |                     |                                       |  | 152100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                       |  | USSGL Account Number     | Begin/End Indicator |
| 152100                    | E                   |                                       |  | 152100                   | B                   |

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| Closing Rule Number:      |                     | 45.152200  |  |                          |                     |
| Closing USSGL Account:    |                     | 152200 Inventory Held in Reserve for Future Sale |  |                          |                     |
| 152200 Preclosing Balance |                     |  |  | 152200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 152200                    | E                   |  |  | 152200                   | B                   |

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| Closing Rule Number:      |                     | 45.152300                        |  |                          |                     |
| Closing USSGL Account:    |                     | 152300 Inventory Held for Repair |  |                          |                     |
| 152300 Preclosing Balance |                     |                                  |  | 152300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                  |  | USSGL Account Number     | Begin/End Indicator |
| 152300                    | E                   |                                  |  | 152300                   | B                   |

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| Closing Rule Number:      |                     | 45.152400  |  |                          |                     |
| Closing USSGL Account:    |                     | 152400 Inventory - Excess, Obsolete, and Unserviceable |  |                          |                     |
| 152400 Preclosing Balance |                     |  |  | 152400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 152400                    | E                   |  |  | 152400                   | B                   |

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|---------------------------|---------------------|----------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.152500                        |  |                          |                     |
| Closing USSGL Account:    |                     | 152500 Inventory - Raw Materials |  |                          |                     |
| 152500 Preclosing Balance |                     |                                  |  | 152500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                  |  | USSGL Account Number     | Begin/End Indicator |
| 152500                    | E                   |                                  |  | 152500                   | B                   |

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| Closing Rule Number:      |                     | 45.152600                          |  |                          |                     |
| Closing USSGL Account:    |                     | 152600 Inventory - Work-in-Process |  |                          |                     |
| 152600 Preclosing Balance |                     |                                    |  | 152600 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 152600                    | E                   |                                    |  | 152600                   | B                   |

|                           |                     |                                   |  |                          |                     |
|---------------------------|---------------------|-----------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.152700                         |  |                          |                     |
| Closing USSGL Account:    |                     | 152700 Inventory - Finished Goods |  |                          |                     |
| 152700 Preclosing Balance |                     |                                   |  | 152700 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                   |  | USSGL Account Number     | Begin/End Indicator |
| 152700                    | E                   |                                   |  | 152700                   | B                   |

|                           |                     |                              |  |                          |                     |
|---------------------------|---------------------|------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.152900                    |  |                          |                     |
| Closing USSGL Account:    |                     | 152900 Inventory - Allowance |  |                          |                     |
| 152900 Preclosing Balance |                     |                              |  | 152900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                              |  | USSGL Account Number     | Begin/End Indicator |
| 152900                    | E                   |                              |  | 152900                   | B                   |

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|---------------------------|---------------------|------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.153100                          |  |                          |                     |
| Closing USSGL Account:    |                     | 153100 Seized Monetary Instruments |  |                          |                     |
| 153100 Preclosing Balance |                     |                                    |  | 153100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 153100                    | E                   |                                    |  | 153100                   | B                   |

|                           |                     |                              |  |                          |                     |
|---------------------------|---------------------|------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.153200                    |  |                          |                     |
| Closing USSGL Account:    |                     | 153200 Seized Cash Deposited |  |                          |                     |
| 153200 Preclosing Balance |                     |                              |  | 153200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                              |  | USSGL Account Number     | Begin/End Indicator |
| 153200                    | E                   |                              |  | 153200                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.154100                               |  |                          |                     |
| Closing USSGL Account:    |                     | 154100 Forfeited Property Held for Sale |  |                          |                     |
| 154100 Preclosing Balance |                     |   |  | 154100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 154100                    | E                   |   |  | 154100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.154200  |  |                          |                     |
| Closing USSGL Account:    |                     | 154200 Forfeited Property Held for Donation or Use |  |                          |                     |
| 154200 Preclosing Balance |                     |  |  | 154200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 154200                    | E                   |  |  | 154200                   | B                   |

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|---------------------------|---------------------|---------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.154900                             |  |                          |                     |
| Closing USSGL Account:    |                     | 154900 Forfeited Property - Allowance |  |                          |                     |
| 154900 Preclosing Balance |                     |                                       |  | 154900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                       |  | USSGL Account Number     | Begin/End Indicator |
| 154900                    | E                   |                                       |  | 154900                   | B                   |

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|---------------------------|---------------------|----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.155100                  |  |                          |                     |
| Closing USSGL Account:    |                     | 155100 Foreclosed Property |  |                          |                     |
| 155100 Preclosing Balance |                     |                            |  | 155100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                            |  | USSGL Account Number     | Begin/End Indicator |
| 155100                    | E                   |                            |  | 155100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.155900                              |  |                          |                     |
| Closing USSGL Account:    |                     | 155900 Foreclosed Property - Allowance |  |                          |                     |
| 155900 Preclosing Balance |                     |  |  | 155900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 155900                    | E                   |  |  | 155900                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.156100  |  |                          |                     |
| Closing USSGL Account:    |                     | 156100 Commodities Held Under Price Support and Stabilization Support Programs |  |                          |                     |
| 156100 Preclosing Balance |                     |  |  | 156100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 156100                    | E                   |  |  | 156100                   | B                   |

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|---------------------------|---------------------|--------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.156900                      |  |                          |                     |
| Closing USSGL Account:    |                     | 156900 Commodities - Allowance |  |                          |                     |
| 156900 Preclosing Balance |                     |                                |  | 156900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 156900                    | E                   |                                |  | 156900                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.157100                                  |  |                          |                     |
| Closing USSGL Account:    |                     | 157100 Stockpile Materials Held in Reserve |  |                          |                     |
| 157100 Preclosing Balance |                     |  |  | 157100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 157100                    | E                   |  |  | 157100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.157200                                |  |                          |                     |
| Closing USSGL Account:    |                     | 157200 Stockpile Materials Held for Sale |  |                          |                     |
| 157200 Preclosing Balance |                     |  |  | 157200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 157200                    | E                   |  |  | 157200                   | B                   |

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|---------------------------|---------------------|-------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.159100                     |  |                          |                     |
| Closing USSGL Account:    |                     | 159100 Other Related Property |  |                          |                     |
| 159100 Preclosing Balance |                     |                               |  | 159100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                               |  | USSGL Account Number     | Begin/End Indicator |
| 159100                    | E                   |                               |  | 159100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.159900                                 |  |                          |                     |
| Closing USSGL Account:    |                     | 159900 Other Related Property - Allowance |  |                          |                     |
| 159900 Preclosing Balance |                     |   |  | 159900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 159900                    | E                   |   |  | 159900                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.161000   |  |                          |                     |
| Closing USSGL Account:    |                     | 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |  |                          |                     |
| 161000 Preclosing Balance |                     |   |  | 161000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 161000                    | E                   |   |  | 161000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.161020   |  |                          |                     |
| Closing USSGL Account:    |                     | 161020 Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market |  |                          |                     |
| 161020 Preclosing Balance |                     |   |  | 161020 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 161020                    | E                   |   |  | 161020                   | B                   |

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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 |  |                          |                     |
| 161100 Preclosing Balance |                     |  |  | 161100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 161100                    | E                   |  |  | 161100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.161120  |  |                          |                     |
| Closing USSGL Account:    |                     | 161120 Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market |  |                          |                     |
| 161120 Preclosing Balance |                     |  |  | 161120 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 161120                    | E                   |  |  | 161120                   | B                   |

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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 |  |                          |                     |
| 161200 Preclosing Balance |                     |   |  | 161200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 161200                    | E                   |   |  | 161200                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.161220   |  |                          |                     |
| Closing USSGL Account:    |                     | 161220 Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market |  |                          |                     |
| 161220 Preclosing Balance |                     |   |  | 161220 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 161220                    | E                   |   |  | 161220                   | B                   |

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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 |  |                          |                     |
| 161300 Preclosing Balance |                     |  |  | 161300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 161300                    | E                   |  |  | 161300                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.161320  |  |                          |                     |
| Closing USSGL Account:    |                     | 161320 Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market |  |                          |                     |
| 161320 Preclosing Balance |                     |  |  | 161320 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 161320                    | E                   |  |  | 161320                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.161800                              |  |                          |                     |
| Closing USSGL Account:    |                     | 161800 Market Adjustment - Investments |  |                          |                     |
| 161800 Preclosing Balance |                     |  |  | 161800 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 161800                    | E                   |  |  | 161800                   | B                   |

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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 |  |                          |                     |
| 162000 Preclosing Balance |                     |   |  | 162000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 162000                    | E                   |   |  | 162000                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.162100  |  |                          |                     |
| Closing USSGL Account:    |                     | 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities |  |                          |                     |
| 162100 Preclosing Balance |                     |  |  | 162100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 162100                    | E                   |  |  | 162100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.162200   |  |                          |                     |
| Closing USSGL Account:    |                     | 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities |  |                          |                     |
| 162200 Preclosing Balance |                     |   |  | 162200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 162200                    | E                   |   |  | 162200                   | B                   |

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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 |  |                          |                     |
| 162300 Preclosing Balance |                     |  |  | 162300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 162300                    | E                   |  |  | 162300                   | B                   |

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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 |  |                          |                     |
| 163000 Preclosing Balance |                     |  |  | 163000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 163000                    | E                   |  |  | 163000                   | B                   |

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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 |  |                          |                     |
| 163100 Preclosing Balance |                     |   |  | 163100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 163100                    | E                   |   |  | 163100                   | B                   |

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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 |  |                          |                     |
| 163300 Preclosing Balance |                     |   |  | 163300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 163300                    | E                   |   |  | 163300                   | B                   |

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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 |  |                          |                     |
| 164200 Preclosing Balance |                     |  |  | 164200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 164200                    | E                   |  |  | 164200                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.164300  |  |                          |                     |
| Closing USSGL Account:    |                     | 164300 Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |  |                          |                     |
| 164300 Preclosing Balance |                     |  |  | 164300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 164300                    | E                   |  |  | 164300                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.164400   |  |                          |                     |
| Closing USSGL Account:    |                     | 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |  |                          |                     |
| 164400 Preclosing Balance |                     |   |  | 164400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 164400                    | E                   |   |  | 164400                   | B                   |

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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 |  |                          |                     |
| 164500 Preclosing Balance |                     |   |  | 164500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 164500                    | E                   |   |  | 164500                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.164600   |  |                          |                     |
| Closing USSGL Account:    |                     | 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act |  |                          |                     |
| 164600 Preclosing Balance |                     |   |  | 164600 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 164600                    | E                   |   |  | 164600                   | B                   |

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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 |  |                          |                     |
| 164700 Preclosing Balance |                     |  |  | 164700 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 164700                    | E                   |  |  | 164700                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.165000   |  |                          |                     |
| Closing USSGL Account:    |                     | 165000 Preferred Stock in Federal Government Sponsored Enterprise |  |                          |                     |
| 165000 Preclosing Balance |                     |   |  | 165000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 165000                    | E                   |   |  | 165000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.165100  |  |                          |                     |
| Closing USSGL Account:    |                     | 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise |  |                          |                     |
| 165100 Preclosing Balance |                     |  |  | 165100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 165100                    | E                   |  |  | 165100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.165200   |  |                          |                     |
| Closing USSGL Account:    |                     | 165200 Common Stock Warrants in Federal Government Sponsored Enterprise |  |                          |                     |
| 165200 Preclosing Balance |                     |   |  | 165200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 165200                    | E                   |   |  | 165200                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.165300   |  |                          |                     |
| Closing USSGL Account:    |                     | 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise |  |                          |                     |
| 165300 Preclosing Balance |                     |   |  | 165300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 165300                    | E                   |   |  | 165300                   | B                   |

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|---------------------------|---------------------|----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.167000                  |  |                          |                     |
| Closing USSGL Account:    |                     | 167000 Foreign Investments |  |                          |                     |
| 167000 Preclosing Balance |                     |                            |  | 167000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                            |  | USSGL Account Number     | Begin/End Indicator |
| 167000                    | E                   |                            |  | 167000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.167100                              |  |                          |                     |
| Closing USSGL Account:    |                     | 167100 Discount on Foreign Investments |  |                          |                     |
| 167100 Preclosing Balance |                     |  |  | 167100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 167100                    | E                   |  |  | 167100                   | B                   |

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|---------------------------|---------------------|---------------------------------------|--|-----------------------|---------------------|
| Closing Rule Number:      |                     | 45.167200                             |  |                       |                     |
| Closing USSGL Account:    |                     | 167200 Premium on Foreign Investments |  |                       |                     |
| 167200 Preclosing Balance |                     |                                       |  | 167200 Ending Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                       |  | USSGL Account Number  | Begin/End Indicator |
| 167200                    | E                   |                                       |  | 167200                | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.167900  |  |                          |                     |
| Closing USSGL Account:    |                     | 167900 Foreign Exchange Rate Revalue Adjustments - Investments |  |                          |                     |
| 167900 Preclosing Balance |                     |  |  | 167900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 167900                    | E                   |  |  | 167900                   | B                   |

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|---------------------------|---------------------|--------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.169000                |  |                          |                     |
| Closing USSGL Account:    |                     | 169000 Other Investments |  |                          |                     |
| 169000 Preclosing Balance |                     |                          |  | 169000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                          |  | USSGL Account Number     | Begin/End Indicator |
| 169000                    | E                   |                          |  | 169000                   | B                   |

|                           |                     |                             |  |                          |                     |
|---------------------------|---------------------|-----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.171100                   |  |                          |                     |
| Closing USSGL Account:    |                     | 171100 Land and Land Rights |  |                          |                     |
| 171100 Preclosing Balance |                     |                             |  | 171100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                             |  | USSGL Account Number     | Begin/End Indicator |
| 171100                    | E                   |                             |  | 171100                   | B                   |

|                           |                     |                             |  |                          |                     |
|---------------------------|---------------------|-----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.171200                   |  |                          |                     |
| Closing USSGL Account:    |                     | 171200 Improvements to Land |  |                          |                     |
| 171200 Preclosing Balance |                     |                             |  | 171200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                             |  | USSGL Account Number     | Begin/End Indicator |
| 171200                    | E                   |                             |  | 171200                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.171900   |  |                          |                     |
| Closing USSGL Account:    |                     | 171900 Accumulated Depreciation on Improvements to Land |  |                          |                     |
| 171900 Preclosing Balance |                     |   |  | 171900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 171900                    | E                   |   |  | 171900                   | B                   |

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|---------------------------|---------------------|---------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.172000                       |  |                          |                     |
| Closing USSGL Account:    |                     | 172000 Construction-in-Progress |  |                          |                     |
| 172000 Preclosing Balance |                     |                                 |  | 172000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                 |  | USSGL Account Number     | Begin/End Indicator |
| 172000                    | E                   |                                 |  | 172000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.173000                                       |  |                          |                     |
| Closing USSGL Account:    |                     | 173000 Buildings, Improvements, and Renovations |  |                          |                     |
| 173000 Preclosing Balance |                     |   |  | 173000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 173000                    | E                   |   |  | 173000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.173900   |  |                          |                     |
| Closing USSGL Account:    |                     | 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations |  |                          |                     |
| 173900 Preclosing Balance |                     |   |  | 173900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 173900                    | E                   |   |  | 173900                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.174000                              |  |                          |                     |
| Closing USSGL Account:    |                     | 174000 Other Structures and Facilities |  |                          |                     |
| 174000 Preclosing Balance |                     |  |  | 174000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 174000                    | E                   |  |  | 174000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.174900  |  |                          |                     |
| Closing USSGL Account:    |                     | 174900 Accumulated Depreciation on Other Structures and Facilities |  |                          |                     |
| 174900 Preclosing Balance |                     |  |  | 174900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 174900                    | E                   |  |  | 174900                   | B                   |

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|---------------------------|---------------------|------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.175000        |  |                          |                     |
| Closing USSGL Account:    |                     | 175000 Equipment |  |                          |                     |
| 175000 Preclosing Balance |                     |                  |  | 175000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                  |  | USSGL Account Number     | Begin/End Indicator |
| 175000                    | E                   |                  |  | 175000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.175900                                    |  |                          |                     |
| Closing USSGL Account:    |                     | 175900 Accumulated Depreciation on Equipment |  |                          |                     |
| 175900 Preclosing Balance |                     |  |  | 175900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 175900                    | E                   |  |  | 175900                   | B                   |

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|---------------------------|---------------------|-----------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.181000                         |  |                          |                     |
| Closing USSGL Account:    |                     | 181000 Assets Under Capital Lease |  |                          |                     |
| 181000 Preclosing Balance |                     |                                   |  | 181000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                   |  | USSGL Account Number     | Begin/End Indicator |
| 181000                    | E                   |                                   |  | 181000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.181900   |  |                          |                     |
| Closing USSGL Account:    |                     | 181900 Accumulated Depreciation on Assets Under Capital Lease |  |                          |                     |
| 181900 Preclosing Balance |                     |   |  | 181900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 181900                    | E                   |   |  | 181900                   | B                   |

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|---------------------------|---------------------|-------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.182000                     |  |                          |                     |
| Closing USSGL Account:    |                     | 182000 Leasehold Improvements |  |                          |                     |
| 182000 Preclosing Balance |                     |                               |  | 182000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                               |  | USSGL Account Number     | Begin/End Indicator |
| 182000                    | E                   |                               |  | 182000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.182900   |  |                          |                     |
| Closing USSGL Account:    |                     | 182900 Accumulated Amortization on Leasehold Improvements |  |                          |                     |
| 182900 Preclosing Balance |                     |   |  | 182900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 182900                    | E                   |   |  | 182900                   | B                   |

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|---------------------------|---------------------|------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.183000                    |  |                          |                     |
| Closing USSGL Account:    |                     | 183000 Internal-Use Software |  |                          |                     |
| 183000 Preclosing Balance |                     |                              |  | 183000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                              |  | USSGL Account Number     | Begin/End Indicator |
| 183000                    | E                   |                              |  | 183000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.183200                                   |  |                          |                     |
| Closing USSGL Account:    |                     | 183200 Internal-Use Software in Development |  |                          |                     |
| 183200 Preclosing Balance |                     |   |  | 183200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 183200                    | E                   |   |  | 183200                   | B                   |

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| Closing Rule Number:      |                     | 45.183900  |  |                          |                     |
| Closing USSGL Account:    |                     | 183900 Accumulated Amortization on Internal-Use Software |  |                          |                     |
| 183900 Preclosing Balance |                     |  |  | 183900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 183900                    | E                   |  |  | 183900                   | B                   |

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| Closing Rule Number:      |                     | 45.184000                      |  |                          |                     |
| Closing USSGL Account:    |                     | 184000 Other Natural Resources |  |                          |                     |
| 184000 Preclosing Balance |                     |                                |  | 184000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 184000                    | E                   |                                |  | 184000                   | B                   |

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| Closing Rule Number:      |                     | 45.184900                      |  |                          |                     |
| Closing USSGL Account:    |                     | 184900 Allowance for Depletion |  |                          |                     |
| 184900 Preclosing Balance |                     |                                |  | 184900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 184900                    | E                   |                                |  | 184900                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.189000   |  |                          |                     |
| Closing USSGL Account:    |                     | 189000 Other General Property, Plant, and Equipment |  |                          |                     |
| 189000 Preclosing Balance |                     |   |  | 189000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 189000                    | E                   |   |  | 189000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.189900   |  |                          |                     |
| Closing USSGL Account:    |                     | 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment |  |                          |                     |
| 189900 Preclosing Balance |                     |   |  | 189900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 189900                    | E                   |   |  | 189900                   | B                   |

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|---------------------------|---------------------|---------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.192100                             |  |                          |                     |
| Closing USSGL Account:    |                     | 192100 Receivable From Appropriations |  |                          |                     |
| 192100 Preclosing Balance |                     |                                       |  | 192100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                       |  | USSGL Account Number     | Begin/End Indicator |
| 192100                    | E                   |                                       |  | 192100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.192300  |  |                          |                     |
| Closing USSGL Account:    |                     | 192300 Contingent Receivable for Capital Transfers |  |                          |                     |
| 192300 Preclosing Balance |                     |  |  | 192300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 192300                    | E                   |  |  | 192300                   | B                   |

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|---------------------------|---------------------|-------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.192500                           |  |                          |                     |
| Closing USSGL Account:    |                     | 192500 Capital Transfers Receivable |  |                          |                     |
| 192500 Preclosing Balance |                     |                                     |  | 192500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                     |  | USSGL Account Number     | Begin/End Indicator |
| 192500                    | E                   |                                     |  | 192500                   | B                   |

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|---------------------------|---------------------|--------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.193000                      |  |                          |                     |
| Closing USSGL Account:    |                     | 193000 Lessor Lease Receivable |  |                          |                     |
| 198000 Preclosing Balance |                     |                                |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 193000                    | E                   |                                |  | 193000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.193900                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 193900 Allowance for Loss on Lease Receivable |  |                          |                     |
| 198000 Preclosing Balance |                     |   |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 193900                    | E                   |   |  | 193900                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.195000                              |  |                          |                     |
| Closing USSGL Account:    |                     | 195000 Lessee Right-To-Use Lease Asset |  |                          |                     |
| 198000 Preclosing Balance |                     |  |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 195000                    | E                   |  |  | 195000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.195900  |  |                          |                     |
| Closing USSGL Account:    |                     | 195900 Accumulated Amortization on Lessee Lease Assets |  |                          |                     |
| 198000 Preclosing Balance |                     |  |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 195900                    | E                   |  |  | 195900                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.198000  |  |                          |                     |
| Closing USSGL Account:    |                     | 198000 Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government |  |                          |                     |
| 198000 Preclosing Balance |                     |  |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 198000                    | E                   |  |  | 198000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.198100   |  |                          |                     |
| Closing USSGL Account:    |                     | 198100 Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government |  |                          |                     |
| 198100 Preclosing Balance |                     |   |  | 198100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 198100                    | E                   |   |  | 198100                   | B                   |

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|---------------------------|---------------------|---------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.199000           |  |                          |                     |
| Closing USSGL Account:    |                     | 199000 Other Assets |  |                          |                     |
| 199000 Preclosing Balance |                     |                     |  | 199000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                     |  | USSGL Account Number     | Begin/End Indicator |
| 199000                    | E                   |                     |  | 199000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.199010   |  |                          |                     |
| Closing USSGL Account:    |                     | 199010 Other Assets - General Fund of the U.S. Government |  |                          |                     |
| 199010 Preclosing Balance |                     |   |  | 199010 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 199010                    | E                   |   |  | 199010                   | B                   |

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| Closing Rule Number:      |                     | 45.199500  |  |                          |                     |
| Closing USSGL Account:    |                     | 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed |  |                          |                     |
| 199500 Preclosing Balance |                     |  |  | 199500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 199500                    | E                   |  |  | 199500                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.199900                                 |  |                          |                     |
| Closing USSGL Account:    |                     | 199900 Central Accounting Control Account |  |                          |                     |
| 199900 Preclosing Balance |                     |   |  | 199900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 199900                    | E                   |   |  | 199900                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.201000                                       |  |                          |                     |
| Closing USSGL Account:    |                     | 201000 Liability for Fund Balance With Treasury |  |                          |                     |
| 201000 Preclosing Balance |                     |   |  | 201000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 201000                    | E                   |   |  | 201000                   | B                   |

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|---------------------------|---------------------|-------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.211000               |  |                          |                     |
| Closing USSGL Account:    |                     | 211000 Accounts Payable |  |                          |                     |
| 211000 Preclosing Balance |                     |                         |  | 211000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                         |  | USSGL Account Number     | Begin/End Indicator |
| 211000                    | E                   |                         |  | 211000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.211200   |  |                          |                     |
| Closing USSGL Account:    |                     | 211200 Accounts Payable for Federal Government Sponsored Enterprise |  |                          |                     |
| 211200 Preclosing Balance |                     |   |  | 211200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 211200                    | E                   |   |  | 211200                   | B                   |

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|---------------------------|---------------------|---------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.212000                       |  |                          |                     |
| Closing USSGL Account:    |                     | 212000 Disbursements in Transit |  |                          |                     |
| 212000 Preclosing Balance |                     |                                 |  | 212000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                 |  | USSGL Account Number     | Begin/End Indicator |
| 212000                    | E                   |                                 |  | 212000                   | B                   |

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|---------------------------|---------------------|---------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.213000                 |  |                          |                     |
| Closing USSGL Account:    |                     | 213000 Contract Holdbacks |  |                          |                     |
| 213000 Preclosing Balance |                     |                           |  | 213000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                           |  | USSGL Account Number     | Begin/End Indicator |
| 213000                    | E                   |                           |  | 213000                   | B                   |

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| Closing Rule Number:      |                     | 45.214000  |  |                          |                     |
| Closing USSGL Account:    |                     | 214000 Accrued Interest Payable - Not Otherwise Classified |  |                          |                     |
| 214000 Preclosing Balance |                     |  |  | 214000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 214000                    | E                   |  |  | 214000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.214010                                |  |                          |                     |
| Closing USSGL Account:    |                     | 214010 Unfunded Accrued Interest Payable |  |                          |                     |
| 198000 Preclosing Balance |                     |  |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 214010                    | E                   |  |  | 214010                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.214100                               |  |                          |                     |
| Closing USSGL Account:    |                     | 214100 Accrued Interest Payable - Loans |  |                          |                     |
| 214100 Preclosing Balance |                     |   |  | 214100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 214100                    | E                   |   |  | 214100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.214200                              |  |                          |                     |
| Closing USSGL Account:    |                     | 214200 Accrued Interest Payable - Debt |  |                          |                     |
| 214200 Preclosing Balance |                     |  |  | 214200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 214200                    | E                   |  |  | 214200                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.214900   |  |                          |                     |
| Closing USSGL Account:    |                     | 214900 Accrued Interest Payable on Uninvested Funds |  |                          |                     |
| 214900 Preclosing Balance |                     |   |  | 214900 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 214900                    | E                   |   |  | 214900                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.215000   |  |                          |                     |
| Closing USSGL Account:    |                     | 215000 Payable for Transfers of Currently Invested Balances |  |                          |                     |
| 215000 Preclosing Balance |                     |   |  | 215000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 215000                    | E                   |   |  | 215000                   | B                   |

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| Closing Rule Number:      |                     | 45.215500                            |  |                          |                     |
| Closing USSGL Account:    |                     | 215500 Expenditure Transfers Payable |  |                          |                     |
| 215500 Preclosing Balance |                     |                                      |  | 215500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                      |  | USSGL Account Number     | Begin/End Indicator |
| 215500                    | E                   |                                      |  | 215500                   | B                   |

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| Closing Rule Number:      |                     | 45.216000                                   |  |                          |                     |
| Closing USSGL Account:    |                     | 216000 Entitlement Benefits Due and Payable |  |                          |                     |
| 216000 Preclosing Balance |                     |   |  | 216000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 216000                    | E                   |   |  | 216000                   | B                   |

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| Closing Rule Number:      |                     | 45.217000                                       |  |                          |                     |
| Closing USSGL Account:    |                     | 217000 Subsidy Payable to the Financing Account |  |                          |                     |
| 217000 Preclosing Balance |                     |   |  | 217000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 217000                    | E                   |   |  | 217000                   | B                   |

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| Closing Rule Number:      |                     | 45.218000                       |  |                          |                     |
| Closing USSGL Account:    |                     | 218000 Loan Guarantee Liability |  |                          |                     |
| 218000 Preclosing Balance |                     |                                 |  | 218000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                 |  | USSGL Account Number     | Begin/End Indicator |
| 218000                    | E                   |                                 |  | 218000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.219000   |  |                          |                     |
| Closing USSGL Account:    |                     | 219000 Other Liabilities With Related Budgetary Obligations |  |                          |                     |
| 219000 Preclosing Balance |                     |   |  | 219000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 219000                    | E                   |   |  | 219000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.219100   |  |                          |                     |
| Closing USSGL Account:    |                     | 219100 Liability for Employer Benefits and Claims Incurred but Not Reported |  |                          |                     |
| 219100 Preclosing Balance |                     |   |  | 219100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 219100                    | E                   |   |  | 219100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.219200   |  |                          |                     |
| Closing USSGL Account:    |                     | 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks |  |                          |                     |
| 219200 Preclosing Balance |                     |   |  | 219200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 219200                    | E                   |   |  | 219200                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.219300  |  |                          |                     |
| Closing USSGL Account:    |                     | 219300 Allocation of Special Drawing Rights (SDRs) |  |                          |                     |
| 219300 Preclosing Balance |                     |  |  | 219300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 219300                    | E                   |  |  | 219300                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.220000                                    |  |                          |                     |
| Closing USSGL Account:    |                     | 220000 Liability for Unpaid Insurance Claims |  |                          |                     |
| 220000 Preclosing Balance |                     |  |  | 220000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 220000                    | E                   |  |  | 220000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.220500  |  |                          |                     |
| Closing USSGL Account:    |                     | 220500 Liability for Unearned Insurance Premiums |  |                          |                     |
| 220500 Preclosing Balance |                     |  |  | 220500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 220500                    | E                   |  |  | 220500                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221000                               |  |                          |                     |
| Closing USSGL Account:    |                     | 221000 Accrued Funded Payroll and Leave |  |                          |                     |
| 221000 Preclosing Balance |                     |   |  | 221000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 221000                    | E                   |   |  | 221000                   | B                   |

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|---------------------------|---------------------|-----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221100                   |  |                          |                     |
| Closing USSGL Account:    |                     | 221100 Withholdings Payable |  |                          |                     |
| 221100 Preclosing Balance |                     |                             |  | 221100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                             |  | USSGL Account Number     | Begin/End Indicator |
| 221100                    | E                   |                             |  | 221100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221300   |  |                          |                     |
| Closing USSGL Account:    |                     | 221300 Employer Contributions and Payroll Taxes Payable |  |                          |                     |
| 221300 Preclosing Balance |                     |   |  | 221300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 221300                    | E                   |   |  | 221300                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221500   |  |                          |                     |
| Closing USSGL Account:    |                     | 221500 Other Post Employment Benefits Due and Payable |  |                          |                     |
| 221500 Preclosing Balance |                     |   |  | 221500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 221500                    | E                   |   |  | 221500                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221600  |  |                          |                     |
| Closing USSGL Account:    |                     | 221600 Pension Benefits Due and Payable to Beneficiaries |  |                          |                     |
| 221600 Preclosing Balance |                     |  |  | 221600 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 221600                    | E                   |  |  | 221600                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221700                                   |  |                          |                     |
| Closing USSGL Account:    |                     | 221700 Benefit Premiums Payable to Carriers |  |                          |                     |
| 221700 Preclosing Balance |                     |   |  | 221700 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 221700                    | E                   |   |  | 221700                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.221800   |  |                          |                     |
| Closing USSGL Account:    |                     | 221800 Life Insurance Benefits Due and Payable to Beneficiaries |  |                          |                     |
| 221800 Preclosing Balance |                     |   |  | 221800 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 221800                    | E                   |   |  | 221800                   | B                   |

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|---------------------------|---------------------|-----------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.222000             |  |                          |                     |
| Closing USSGL Account:    |                     | 222000 Unfunded Leave |  |                          |                     |
| 222000 Preclosing Balance |                     |                       |  | 222000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                       |  | USSGL Account Number     | Begin/End Indicator |
| 222000                    | E                   |                       |  | 222000                   | B                   |

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|---------------------------|---------------------|--------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.222500                      |  |                          |                     |
| Closing USSGL Account:    |                     | 222500 Unfunded FECA Liability |  |                          |                     |
| 222500 Preclosing Balance |                     |                                |  | 222500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 222500                    | E                   |                                |  | 222500                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.229000  |  |                          |                     |
| Closing USSGL Account:    |                     | 229000 Other Unfunded Employment Related Liability |  |                          |                     |
| 229000 Preclosing Balance |                     |  |  | 229000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 229000                    | E                   |  |  | 229000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.231000                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 231000 Liability for Advances and Prepayments |  |                          |                     |
| 231000 Preclosing Balance |                     |   |  | 231000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 231000                    | E                   |   |  | 231000                   | B                   |

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|---------------------------|---------------------|-------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.232000                     |  |                          |                     |
| Closing USSGL Account:    |                     | 232000 Other Deferred Revenue |  |                          |                     |
| 232000 Preclosing Balance |                     |                               |  | 232000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                               |  | USSGL Account Number     | Begin/End Indicator |
| 232000                    | E                   |                               |  | 232000                   | B                   |

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| Closing Rule Number:      |                     | 45.233000                      |  |                          |                     |
| Closing USSGL Account:    |                     | 233000 Unearned Lessor Revenue |  |                          |                     |
| 198000 Preclosing Balance |                     |                                |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 233000                    | E                   |                                |  | 233000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.240000  |  |                          |                     |
| Closing USSGL Account:    |                     | 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |  |                          |                     |
| 240000 Preclosing Balance |                     |  |  | 240000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 240000                    | E                   |  |  | 240000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.241000                              |  |                          |                     |
| Closing USSGL Account:    |                     | 241000 Liability for Clearing Accounts |  |                          |                     |
| 241000 Preclosing Balance |                     |  |  | 241000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 241000                    | E                   |  |  | 241000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.251000  |  |                          |                     |
| Closing USSGL Account:    |                     | 251000 Principal Payable to the Bureau of the Fiscal Service |  |                          |                     |
| 251000 Preclosing Balance |                     |  |  | 251000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 251000                    | E                   |  |  | 251000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.251100  |  |                          |                     |
| Closing USSGL Account:    |                     | 251100 Capitalized Loan Interest Payable - Non-Credit Reform |  |                          |                     |
| 251100 Preclosing Balance |                     |  |  | 251100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 251100                    | E                   |  |  | 251100                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.252000  |  |                          |                     |
| Closing USSGL Account:    |                     | 252000 Principal Payable to the Federal Financing Bank |  |                          |                     |
| 252000 Preclosing Balance |                     |  |  | 252000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 252000                    | E                   |  |  | 252000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.253000  |  |                          |                     |
| Closing USSGL Account:    |                     | 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority |  |                          |                     |
| 253000 Preclosing Balance |                     |  |  | 253000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 253000                    | E                   |  |  | 253000                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.253100  |  |                          |                     |
| Closing USSGL Account:    |                     | 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |  |                          |                     |
| 253100 Preclosing Balance |                     |  |  | 253100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 253100                    | E                   |  |  | 253100                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.253200   |  |                          |                     |
| Closing USSGL Account:    |                     | 253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |  |                          |                     |
| 253200 Preclosing Balance |                     |   |  | 253200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 253200                    | E                   |   |  | 253200                   | B                   |

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|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.253300  |  |                          |                     |
| Closing USSGL Account:    |                     | 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |  |                          |                     |
| 253300 Preclosing Balance |                     |  |  | 253300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 253300                    | E                   |  |  | 253300                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.253400   |  |                          |                     |
| Closing USSGL Account:    |                     | 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |  |                          |                     |
| 253400 Preclosing Balance |                     |   |  | 253400 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 253400                    | E                   |   |  | 253400                   | B                   |

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|---------------------------|---------------------|-----------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.254000                         |  |                          |                     |
| Closing USSGL Account:    |                     | 254000 Participation Certificates |  |                          |                     |
| 254000 Preclosing Balance |                     |                                   |  | 254000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                   |  | USSGL Account Number     | Begin/End Indicator |
| 254000                    | E                   |                                   |  | 254000                   | B                   |

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|---------------------------|---------------------|-------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.259000         |  |                          |                     |
| Closing USSGL Account:    |                     | 259000 Other Debt |  |                          |                     |
| 259000 Preclosing Balance |                     |                   |  | 259000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                   |  | USSGL Account Number     | Begin/End Indicator |
| 259000                    | E                   |                   |  | 259000                   | B                   |

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| Closing Rule Number:      |                     | 45.259100                     |  |                          |                     |
| Closing USSGL Account:    |                     | 259100 Repayable Advance Debt |  |                          |                     |
| 259100 Preclosing Balance |                     |                               |  | 259100 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                               |  | USSGL Account Number     | Begin/End Indicator |
| 259100                    | E                   |                               |  | 259100                   | B                   |

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|---------------------------|---------------------|--------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.259200                |  |                          |                     |
| Closing USSGL Account:    |                     | 259200 Appropriated Debt |  |                          |                     |
| 259200 Preclosing Balance |                     |                          |  | 259200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                          |  | USSGL Account Number     | Begin/End Indicator |
| 259200                    | E                   |                          |  | 259200                   | B                   |

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|---------------------------|---------------------|------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.261000                          |  |                          |                     |
| Closing USSGL Account:    |                     | 261000 Actuarial Pension Liability |  |                          |                     |
| 261000 Preclosing Balance |                     |                                    |  | 261000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 261000                    | E                   |                                    |  | 261000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.262000                                   |  |                          |                     |
| Closing USSGL Account:    |                     | 262000 Actuarial Health Insurance Liability |  |                          |                     |
| 262000 Preclosing Balance |                     |   |  | 262000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 262000                    | E                   |   |  | 262000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.263000                                 |  |                          |                     |
| Closing USSGL Account:    |                     | 263000 Actuarial Life Insurance Liability |  |                          |                     |
| 263000 Preclosing Balance |                     |   |  | 263000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 263000                    | E                   |   |  | 263000                   | B                   |

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| Closing Rule Number:      |                     | 45.265000                       |  |                          |                     |
| Closing USSGL Account:    |                     | 265000 Actuarial FECA Liability |  |                          |                     |
| 265000 Preclosing Balance |                     |                                 |  | 265000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                 |  | USSGL Account Number     | Begin/End Indicator |
| 265000                    | E                   |                                 |  | 265000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.266000   |  |                          |                     |
| Closing USSGL Account:    |                     | 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs |  |                          |                     |
| 266000 Preclosing Balance |                     |   |  | 266000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 266000                    | E                   |   |  | 266000                   | B                   |

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| Closing Rule Number:      |                     | 45.267000  |  |                          |                     |
| Closing USSGL Account:    |                     | 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs |  |                          |                     |
| 267000 Preclosing Balance |                     |  |  | 267000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 267000                    | E                   |  |  | 267000                   | B                   |

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|---------------------------|---------------------|------------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.269000                          |  |                          |                     |
| Closing USSGL Account:    |                     | 269000 Other Actuarial Liabilities |  |                          |                     |
| 269000 Preclosing Balance |                     |                                    |  | 269000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                    |  | USSGL Account Number     | Begin/End Indicator |
| 269000                    | E                   |                                    |  | 269000                   | B                   |

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|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.291000   |  |                          |                     |
| Closing USSGL Account:    |                     | 291000 Prior Liens Outstanding on Acquired Collateral |  |                          |                     |
| 291000 Preclosing Balance |                     |   |  | 291000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 291000                    | E                   |   |  | 291000                   | B                   |

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|---------------------------|---------------------|-------------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.292000                     |  |                          |                     |
| Closing USSGL Account:    |                     | 292000 Contingent Liabilities |  |                          |                     |
| 292000 Preclosing Balance |                     |                               |  | 292000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                               |  | USSGL Account Number     | Begin/End Indicator |
| 292000                    | E                   |                               |  | 292000                   | B                   |

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| Closing Rule Number:      |                     | 45.292200   |  |                          |                     |
| Closing USSGL Account:    |                     | 292200 Contingent Liabilities - Federal Government Sponsored Enterprise |  |                          |                     |
| 292200 Preclosing Balance |                     |   |  | 292200 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 292200                    | E                   |   |  | 292200                   | B                   |

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| Closing Rule Number:      |                     | 45.292300   |  |                          |                     |
| Closing USSGL Account:    |                     | 292300 Contingent Liability for Capital Transfers |  |                          |                     |
| 292300 Preclosing Balance |                     |   |  | 292300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 292300                    | E                   |   |  | 292300                   | B                   |

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| Closing Rule Number:      |                     | 45.293000                     |  |                          |                     |
| Closing USSGL Account:    |                     | 293000 Lessee Lease Liability |  |                          |                     |
| 198000 Preclosing Balance |                     |                               |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                               |  | USSGL Account Number     | Begin/End Indicator |
| 293000                    | E                   |                               |  | 293000                   | B                   |

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| Closing Rule Number:      |                     | 45.293010                              |  |                          |                     |
| Closing USSGL Account:    |                     | 293010 Unfunded Lessee Lease Liability |  |                          |                     |
| 198000 Preclosing Balance |                     |  |  | 198000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 293010                    | E                   |  |  | 293010                   | B                   |

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| Closing Rule Number:      |                     | 45.294000                      |  |                          |                     |
| Closing USSGL Account:    |                     | 294000 Capital Lease Liability |  |                          |                     |
| 294000 Preclosing Balance |                     |                                |  | 294000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                                |  | USSGL Account Number     | Begin/End Indicator |
| 294000                    | E                   |                                |  | 294000                   | B                   |

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| Closing Rule Number:      |                     | 45.296000  |  |                          |                     |
| Closing USSGL Account:    |                     | 296000 Accounts Payable From Canceled Appropriations |  |                          |                     |
| 296000 Preclosing Balance |                     |  |  | 296000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 296000                    | E                   |  |  | 296000                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.297000                              |  |                          |                     |
| Closing USSGL Account:    |                     | 297000 Liability for Capital Transfers |  |                          |                     |
| 297000 Preclosing Balance |                     |  |  | 297000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 297000                    | E                   |  |  | 297000                   | B                   |

|                           |                     |                            |  |                          |                     |
|---------------------------|---------------------|----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.298000                  |  |                          |                     |
| Closing USSGL Account:    |                     | 298000 Custodial Liability |  |                          |                     |
| 298000 Preclosing Balance |                     |                            |  | 298000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                            |  | USSGL Account Number     | Begin/End Indicator |
| 298000                    | E                   |                            |  | 298000                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.298500  |  |                          |                     |
| Closing USSGL Account:    |                     | 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |  |                          |                     |
| 298500 Preclosing Balance |                     |  |  | 298500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 298500                    | E                   |  |  | 298500                   | B                   |

|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.299000  |  |                          |                     |
| Closing USSGL Account:    |                     | 299000 Other Liabilities Without Related Budgetary Obligations |  |                          |                     |
| 299000 Preclosing Balance |                     |  |  | 299000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 299000                    | E                   |  |  | 299000                   | B                   |

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|                           |                     |  |  |                          |                     |
|---------------------------|---------------------|--|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.299010  |  |                          |                     |
| Closing USSGL Account:    |                     | 299010 Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government |  |                          |                     |
| 299010 Preclosing Balance |                     |  |  | 299010 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |  |  | USSGL Account Number     | Begin/End Indicator |
| 299010                    | E                   |  |  | 299010                   | B                   |

|                           |                     |                            |  |                          |                     |
|---------------------------|---------------------|----------------------------|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.299300                  |  |                          |                     |
| Closing USSGL Account:    |                     | 299300 Accrued Liabilities |  |                          |                     |
| 299300 Preclosing Balance |                     |                            |  | 299300 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |                            |  | USSGL Account Number     | Begin/End Indicator |
| 299300                    | E                   |                            |  | 299300                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.299500                               |  |                          |                     |
| Closing USSGL Account:    |                     | 299500 Estimated Cleanup Cost Liability |  |                          |                     |
| 299500 Preclosing Balance |                     |   |  | 299500 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 299500                    | E                   |   |  | 299500                   | B                   |

|                           |                     |   |  |                          |                     |
|---------------------------|---------------------|---|--|--------------------------|---------------------|
| Closing Rule Number:      |                     | 45.310000                                     |  |                          |                     |
| Closing USSGL Account:    |                     | 310000 Unexpended Appropriations - Cumulative |  |                          |                     |
| 310000 Preclosing Balance |                     |   |  | 310000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator |   |  | USSGL Account Number     | Begin/End Indicator |
| 310000                    | E                   |   |  | 310000                   | B                   |
| 310100                    | E                   |   |  |                          |                     |
| 310200                    | E                   |   |  |                          |                     |
| 310300                    | E                   |   |  |                          |                     |
| 310500                    | E                   |   |  |                          |                     |
| 310600                    | E                   |   |  |                          |                     |
| 310700                    | E                   |   |  |                          |                     |
| 310710                    | E                   |   |  |                          |                     |
| 310800                    | E                   |   |  |                          |                     |
| 310900                    | E                   |   |  |                          |                     |

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|                                  |                            |  |  |                                 |                            |
|----------------------------------|----------------------------|--|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>      |                            | 45.320000                                      |  |                                 |                            |
| <b>Closing USSGL Account:</b>    |                            | 320000 Appropriations Outstanding - Cumulative |  |                                 |                            |
| <b>320000 Preclosing Balance</b> |                            |  |  | <b>320000 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>      | <b>Begin/End Indicator</b> |  |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 320000                           | E                          |  |  | 320000                          | B                          |
| 320100                           | E                          |  |  |                                 |                            |
| 320110                           | E                          |  |  |                                 |                            |
| 320600                           | E                          |  |  |                                 |                            |
| 320700                           | E                          |  |  |                                 |                            |
| 320710                           | E                          |  |  |                                 |                            |
| 320800                           | E                          |  |  |                                 |                            |

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|                                  |                            |   |  |                                 |                            |
|----------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>      |                            | 45.331000                               |  |                                 |                            |
| <b>Closing USSGL Account:</b>    |                            | 331000 Cumulative Results of Operations |  |                                 |                            |
| <b>331000 Preclosing Balance</b> |                            |   |  | <b>331000 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>      | <b>Begin/End Indicator</b> | <b>Reporting Type Code</b>              |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 331000                           | E                          | E/F/U                                   |  | 331000                          | B                          |
| 510000                           | E                          | E/F/U                                   |  |                                 |                            |
| 510900                           | E                          | E/F/U                                   |  |                                 |                            |
| 520000                           | E                          | E/U                                     |  |                                 |                            |
| 520900                           | E                          | E/U                                     |  |                                 |                            |
| 531000                           | E                          | E/U                                     |  |                                 |                            |
| 531100                           | E                          | E/U                                     |  |                                 |                            |
| 531200                           | E                          | E/U                                     |  |                                 |                            |
| 531300                           | E                          | E/F/U                                   |  |                                 |                            |
| 531400                           | E                          | E/F/U                                   |  |                                 |                            |
| 531500                           | E                          | E/F/U                                   |  |                                 |                            |
| 531700                           | E                          | E/U                                     |  |                                 |                            |
| 531800                           | E                          | E/U                                     |  |                                 |                            |
| 531900                           | E                          | E/U                                     |  |                                 |                            |
| 532000                           | E                          | E/U                                     |  |                                 |                            |
| 532400                           | E                          | E/U                                     |  |                                 |                            |
| 532500                           | E                          | E/U                                     |  |                                 |                            |
| 532900                           | E                          | E/U                                     |  |                                 |                            |
| 540000                           | E                          | E/U                                     |  |                                 |                            |
| 540500                           | E                          | U                                       |  |                                 |                            |
| 540600                           | E                          | U                                       |  |                                 |                            |
| 540900                           | E                          | E/U                                     |  |                                 |                            |
| 550000                           | E                          | E/U                                     |  |                                 |                            |
| 550900                           | E                          | E/U                                     |  |                                 |                            |
| 560000                           | E                          | E/U                                     |  |                                 |                            |
| 560900                           | E                          | E/U                                     |  |                                 |                            |
| 561000                           | E                          | E/U                                     |  |                                 |                            |
| 561900                           | E                          | E/U                                     |  |                                 |                            |
| 564000                           | E                          | E/F/U                                   |  |                                 |                            |
| 564900                           | E                          | E/F/U                                   |  |                                 |                            |
| 565000                           | E                          | E/F/U                                   |  |                                 |                            |
| 565900                           | E                          | E/F/U                                   |  |                                 |                            |
| 570000                           | E                          | E/F/U                                   |  |                                 |                            |
| 570005                           | E                          | U                                       |  |                                 |                            |
| 570006                           | E                          | U                                       |  |                                 |                            |
| 570010                           | E                          | E/F/U                                   |  |                                 |                            |
| 570500                           | E                          | E/F/U                                   |  |                                 |                            |
| 570800                           | E                          | E/F/U                                   |  |                                 |                            |
| 570810                           | E                          | E/U                                     |  |                                 |                            |
| 570900                           | E                          | E/F/U                                   |  |                                 |                            |
| 571000                           | E                          | U                                       |  |                                 |                            |
| 571200                           | E                          | U                                       |  |                                 |                            |
| 571300                           | E                          | E/F/U                                   |  |                                 |                            |

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|                                  |                            |   |  |                                 |                            |
|----------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>      |                            | 45.331000                               |  |                                 |                            |
| <b>Closing USSGL Account:</b>    |                            | 331000 Cumulative Results of Operations |  |                                 |                            |
| <b>331000 Preclosing Balance</b> |                            |   |  | <b>331000 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>      | <b>Begin/End Indicator</b> | <b>Reporting Type Code</b>              |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 571400                           | E                          | E/F/U                                   |  |                                 |                            |
| 572000                           | E                          | E/F/U                                   |  |                                 |                            |
| 573000                           | E                          | E/F/U                                   |  |                                 |                            |
| 574000                           | E                          | E/F/U                                   |  |                                 |                            |
| 574500                           | E                          | E/F/U                                   |  |                                 |                            |
| 575000                           | E                          | E/F/U                                   |  |                                 |                            |
| 575500                           | E                          | E/F/U                                   |  |                                 |                            |
| 575600                           | E                          | E/F/U                                   |  |                                 |                            |
| 576000                           | E                          | E/F/U                                   |  |                                 |                            |
| 576500                           | E                          | E/F/U                                   |  |                                 |                            |
| 576600                           | E                          | E/F/U                                   |  |                                 |                            |
| 577500                           | E                          | E/F/U                                   |  |                                 |                            |
| 577600                           | E                          | E/F/U                                   |  |                                 |                            |
| 577700                           | E                          | U                                       |  |                                 |                            |
| 577800                           | E                          | U                                       |  |                                 |                            |
| 578000                           | E                          | E/F/U                                   |  |                                 |                            |
| 579000                           | E                          | E/F/U                                   |  |                                 |                            |
| 579001                           | E                          | U                                       |  |                                 |                            |
| 579010                           | E                          | U                                       |  |                                 |                            |
| 579100                           | E                          | E/F/U                                   |  |                                 |                            |
| 579200                           | E                          | E/F/U                                   |  |                                 |                            |
| 579500                           | E                          | E/U                                     |  |                                 |                            |
| 580000                           | E                          | E/F/U                                   |  |                                 |                            |
| 580100                           | E                          | E/F/U                                   |  |                                 |                            |
| 580200                           | E                          | E/F/U                                   |  |                                 |                            |
| 580300                           | E                          | E/F/U                                   |  |                                 |                            |
| 580400                           | E                          | E/F/U                                   |  |                                 |                            |
| 580500                           | E                          | E/F/U                                   |  |                                 |                            |
| 580600                           | E                          | E/F/U                                   |  |                                 |                            |
| 582000                           | E                          | E/F/U                                   |  |                                 |                            |
| 582100                           | E                          | E/F/U                                   |  |                                 |                            |
| 582200                           | E                          | E/F/U                                   |  |                                 |                            |
| 582300                           | E                          | E/F/U                                   |  |                                 |                            |
| 582400                           | E                          | E/F/U                                   |  |                                 |                            |
| 582500                           | E                          | E/F/U                                   |  |                                 |                            |
| 582600                           | E                          | E/F/U                                   |  |                                 |                            |
| 583000                           | E                          | E/F/U                                   |  |                                 |                            |
| 583100                           | E                          | E/F/U                                   |  |                                 |                            |
| 583200                           | E                          | E/F/U                                   |  |                                 |                            |
| 583300                           | E                          | E/F/U                                   |  |                                 |                            |
| 583400                           | E                          | E/F/U                                   |  |                                 |                            |
| 583500                           | E                          | E/F/U                                   |  |                                 |                            |
| 583600                           | E                          | E/F/U                                   |  |                                 |                            |

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|                                  |                            |   |  |                                 |                            |
|----------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>      |                            | 45.331000                               |  |                                 |                            |
| <b>Closing USSGL Account:</b>    |                            | 331000 Cumulative Results of Operations |  |                                 |                            |
| <b>331000 Preclosing Balance</b> |                            |   |  | <b>331000 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>      | <b>Begin/End Indicator</b> | <b>Reporting Type Code</b>              |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 589000                           | E                          | E/F/U                                   |  |                                 |                            |
| 589100                           | E                          | E/F/U                                   |  |                                 |                            |
| 589200                           | E                          | E/F/U                                   |  |                                 |                            |
| 589300                           | E                          | E/F/U                                   |  |                                 |                            |
| 589400                           | E                          | E/F/U                                   |  |                                 |                            |
| 589500                           | E                          | E/F/U                                   |  |                                 |                            |
| 589600                           | E                          | E/F/U                                   |  |                                 |                            |
| 590000                           | E                          | E/U                                     |  |                                 |                            |
| 590900                           | E                          | E/U                                     |  |                                 |                            |
| 591900                           | E                          | E/F/U                                   |  |                                 |                            |
| 591910                           | E                          | U                                       |  |                                 |                            |
| 592100                           | E                          | E/F/U                                   |  |                                 |                            |
| 592200                           | E                          | E/F/U                                   |  |                                 |                            |
| 592300                           | E                          | E/F/U                                   |  |                                 |                            |
| 593000                           | E                          | E/F/U                                   |  |                                 |                            |
| 593300                           | E                          | E/F/U                                   |  |                                 |                            |
| 593900                           | E                          | E/F/U                                   |  |                                 |                            |
| 599000                           | E                          | E/F/U                                   |  |                                 |                            |
| 599100                           | E                          | E/F/U                                   |  |                                 |                            |
| 599300                           | E                          | E/F/U                                   |  |                                 |                            |
| 599400                           | E                          | E/F/U                                   |  |                                 |                            |
| 599700                           | E                          | E/F/U                                   |  |                                 |                            |
| 599750                           | E                          | E/F/U                                   |  |                                 |                            |
| 599800                           | E                          | E/F/U                                   |  |                                 |                            |
| 599900                           | E                          | E/F/U                                   |  |                                 |                            |
| 610000                           | E                          | E/U                                     |  |                                 |                            |
| 615000                           | E                          | E/F/U                                   |  |                                 |                            |
| 619000                           | E                          | E/F/U                                   |  |                                 |                            |
| 619900                           | E                          | E/F/U                                   |  |                                 |                            |
| 631000                           | E                          | E/U                                     |  |                                 |                            |
| 632000                           | E                          | E/U                                     |  |                                 |                            |
| 633000                           | E                          | E/U                                     |  |                                 |                            |
| 633800                           | E                          | E                                       |  |                                 |                            |
| 634000                           | E                          | E/F/U                                   |  |                                 |                            |
| 640000                           | E                          | E/F/U                                   |  |                                 |                            |
| 650000                           | E                          | E/F/U                                   |  |                                 |                            |
| 660000                           | E                          | E/F/U                                   |  |                                 |                            |
| 661000                           | E                          | E/F/U                                   |  |                                 |                            |
| 671000                           | E                          | E/F/U                                   |  |                                 |                            |
| 671300                           | E                          | E/F/U                                   |  |                                 |                            |
| 672000                           | E                          | E/F/U                                   |  |                                 |                            |
| 673000                           | E                          | E/F/U                                   |  |                                 |                            |
| 679000                           | E                          | E/U                                     |  |                                 |                            |

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|                                  |                            |   |  |                                 |                            |
|----------------------------------|----------------------------|---|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>      |                            | 45.331000                               |  |                                 |                            |
| <b>Closing USSGL Account:</b>    |                            | 331000 Cumulative Results of Operations |  |                                 |                            |
| <b>331000 Preclosing Balance</b> |                            |   |  | <b>331000 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>      | <b>Begin/End Indicator</b> | <b>Reporting Type Code</b>              |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 679300                           | E                          | E/F/U                                   |  |                                 |                            |
| 679500                           | E                          | E/U                                     |  |                                 |                            |
| 680000                           | E                          | E/U                                     |  |                                 |                            |
| 685000                           | E                          | E/U                                     |  |                                 |                            |
| 690000                           | E                          | E/U                                     |  |                                 |                            |
| 693000                           | E                          | E/F/U                                   |  |                                 |                            |
| 711000                           | E                          | E/U                                     |  |                                 |                            |
| 711100                           | E                          | E/U                                     |  |                                 |                            |
| 711200                           | E                          | E/U                                     |  |                                 |                            |
| 717100                           | E                          | E/F/U                                   |  |                                 |                            |
| 717200                           | E                          | E/F/U                                   |  |                                 |                            |
| 718000                           | E                          | E/U                                     |  |                                 |                            |
| 718100                           | E                          | E                                       |  |                                 |                            |
| 719000                           | E                          | E/U                                     |  |                                 |                            |
| 719090                           | E                          | U                                       |  |                                 |                            |
| 719100                           | E                          | E                                       |  |                                 |                            |
| 721000                           | E                          | E/U                                     |  |                                 |                            |
| 721100                           | E                          | E/U                                     |  |                                 |                            |
| 721200                           | E                          | E/U                                     |  |                                 |                            |
| 727100                           | E                          | E/F/U                                   |  |                                 |                            |
| 727200                           | E                          | E/F/U                                   |  |                                 |                            |
| 728000                           | E                          | E/U                                     |  |                                 |                            |
| 728100                           | E                          | E                                       |  |                                 |                            |
| 729000                           | E                          | E/U                                     |  |                                 |                            |
| 729090                           | E                          | U                                       |  |                                 |                            |
| 729100                           | E                          | E                                       |  |                                 |                            |
| 729200                           | E                          | E/U                                     |  |                                 |                            |
| 730000                           | E                          | E/U                                     |  |                                 |                            |
| 740000                           | E                          | E/U                                     |  |                                 |                            |
| 740100                           | E                          | E/U                                     |  |                                 |                            |
| 740500                           | E                          | E/U                                     |  |                                 |                            |
| 750000                           | E                          | E/F/U                                   |  |                                 |                            |
| 760000                           | E                          | E/F/U                                   |  |                                 |                            |
| 771000                           | E                          | U                                       |  |                                 |                            |

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|                                  |                            |                             |  |                                 |                            |
|----------------------------------|----------------------------|-----------------------------|--|---------------------------------|----------------------------|
| <b>Closing Rule Number:</b>      |                            | 45.340000                   |  |                                 |                            |
| <b>Closing USSGL Account:</b>    |                            | 340000 Fiduciary Net Assets |  |                                 |                            |
| <b>340000 Preclosing Balance</b> |                            |                             |  | <b>340000 Beginning Balance</b> |                            |
| <b>USSGL Account Number</b>      | <b>Begin/End Indicator</b> | <b>Reporting Type Code</b>  |  | <b>USSGL Account Number</b>     | <b>Begin/End Indicator</b> |
| 340000                           | E                          | F                           |  | 340000                          | B                          |
| 341000                           | E                          | F                           |  |                                 |                            |
| 342000                           | E                          | F                           |  |                                 |                            |
| 520000                           | E                          | F                           |  |                                 |                            |
| 520900                           | E                          | F                           |  |                                 |                            |
| 531000                           | E                          | F                           |  |                                 |                            |
| 531100                           | E                          | F                           |  |                                 |                            |
| 531200                           | E                          | F                           |  |                                 |                            |
| 531700                           | E                          | F                           |  |                                 |                            |
| 531800                           | E                          | F                           |  |                                 |                            |
| 531900                           | E                          | F                           |  |                                 |                            |
| 532000                           | E                          | F                           |  |                                 |                            |
| 532400                           | E                          | F                           |  |                                 |                            |
| 532500                           | E                          | F                           |  |                                 |                            |
| 532900                           | E                          | F                           |  |                                 |                            |
| 540000                           | E                          | F                           |  |                                 |                            |
| 540900                           | E                          | F                           |  |                                 |                            |
| 550000                           | E                          | F                           |  |                                 |                            |
| 550900                           | E                          | F                           |  |                                 |                            |
| 560000                           | E                          | F                           |  |                                 |                            |
| 560900                           | E                          | F                           |  |                                 |                            |
| 561000                           | E                          | F                           |  |                                 |                            |
| 561900                           | E                          | F                           |  |                                 |                            |
| 590000                           | E                          | F                           |  |                                 |                            |
| 590900                           | E                          | F                           |  |                                 |                            |
| 610000                           | E                          | F                           |  |                                 |                            |
| 631000                           | E                          | F                           |  |                                 |                            |
| 632000                           | E                          | F                           |  |                                 |                            |
| 633000                           | E                          | F                           |  |                                 |                            |
| 679000                           | E                          | F                           |  |                                 |                            |
| 680000                           | E                          | F                           |  |                                 |                            |
| 685000                           | E                          | F                           |  |                                 |                            |
| 690000                           | E                          | F                           |  |                                 |                            |
| 711000                           | E                          | F                           |  |                                 |                            |
| 711100                           | E                          | F                           |  |                                 |                            |
| 711200                           | E                          | F                           |  |                                 |                            |
| 718000                           | E                          | F                           |  |                                 |                            |
| 719000                           | E                          | F                           |  |                                 |                            |
| 721000                           | E                          | F                           |  |                                 |                            |
| 721100                           | E                          | F                           |  |                                 |                            |
| 721200                           | E                          | F                           |  |                                 |                            |
| 728000                           | E                          | F                           |  |                                 |                            |
| 729000                           | E                          | F                           |  |                                 |                            |

U.S. Standard General Ledger  
Closing Edits Detail Report

| Closing Rule Number:      |                     | 45.340000                   |  |                          |                     |
|---------------------------|---------------------|-----------------------------|--|--------------------------|---------------------|
| Closing USSGL Account:    |                     | 340000 Fiduciary Net Assets |  |                          |                     |
| 340000 Preclosing Balance |                     |                             |  | 340000 Beginning Balance |                     |
| USSGL Account Number      | Begin/End Indicator | Reporting Type Code         |  | USSGL Account Number     | Begin/End Indicator |
| 729200                    | E                   | F                           |  |                          |                     |
| 730000                    | E                   | F                           |  |                          |                     |
| 740000                    | E                   | F                           |  |                          |                     |
| 740100                    | E                   | F                           |  |                          |                     |
| 740500                    | E                   | F                           |  |                          |                     |