

**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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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Account Title: Allowance for Loss on Loans Receivable

Account Number: 135900

Normal Balance: Credit

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

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

Account Number: 135990

Normal Balance: Credit

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

Account Title: Penalties and Fines Receivable - Not Otherwise Classified

Account Number: 136000

Normal Balance: Debit

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

Account Title: Penalties and Fines Receivable - Loans

Account Number: 136100

Normal Balance: Debit

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

Account Title: Penalties and Fines Receivable - Taxes

Account Number: 136300

Normal Balance: Debit

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

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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.

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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.

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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.

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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.

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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.

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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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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: Capitalized Improvements to Land

Account Number: 171200

Normal Balance: Debit

Definition: This account is used to record the cost of separately identifiable, nonpermanent improvements to land used in general operations and requiring maintenance and repairs, such as pavement to roadbeds or drainage systems. It includes land improvement costs for land, stewardship land, as well as permanent land rights and temporary land rights. This account does not close at year-end.

Account Title: Temporary Land Rights

Account Number: 171300

Normal Balance: Debit

Definition: This account is used to record the amount of Temporary Land Rights, such as easements and/or rights-of-way, that have a limited duration and have a definite useful service life. Permanent land rights with an unlimited duration or for an unspecified period of time are disclosed as acreage rather than recognized in this account. Temporary land rights associated with Stewardship land, materials beneath or above the surface, or Outer Continental Shelf resources are also excluded. This account does not close at year-end.

Account Title: Accumulated Depreciation on Temporary Land Rights

Account Number: 171800

Normal Balance: Credit

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

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

Account Title: Accumulated Depreciation on Capitalized 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 capitalized 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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

Account Title: Accounts Payable

Account Number: 211000

Normal Balance: Credit

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

Account Title: Accounts Payable for Federal Government Sponsored Enterprise

Account Number: 211200

Normal Balance: Credit

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

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

Account Title: Life Insurance Benefits Due and Payable to Beneficiaries

Account Number: 221800

Normal Balance: Credit

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

Account Title: Unfunded Leave

Account Number: 222000

Normal Balance: Credit

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

Account Title: Unfunded FECA Liability

Account Number: 222500

Normal Balance: Credit

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

Account Title: Other Unfunded Employment Related Liability

Account Number: 229000

Normal Balance: Credit

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

Account Title: Liability for Advances and Prepayments

Account Number: 231000

Normal Balance: Credit

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

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

Account Title: Other Deferred Revenue

Account Number: 232000

Normal Balance: Credit

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

Account Title: Unearned Lessor Revenue

Account Number: 233000

Normal Balance: Credit

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

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

Account Number: 240000

Normal Balance: Credit

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

Account Title: Liability for Clearing Accounts

Account Number: 241000

Normal Balance: Credit

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

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

Account Number: 251000

Normal Balance: Credit

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

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

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

Account Number: 251100

Normal Balance: Credit

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

Account Title: Principal Payable to the Federal Financing Bank

Account Number: 252000

Normal Balance: Credit

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

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

Account Number: 253000

Normal Balance: Credit

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

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

Account Number: 253100

Normal Balance: Debit

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

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

Account Number: 253200

Normal Balance: Credit

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

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

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
Accounts and Definitions**

Account Title: Appropriated Debt

Account Number: 259200

Normal Balance: Credit

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

Account Title: Actuarial Pension Liability

Account Number: 261000

Normal Balance: Credit

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

Account Title: Actuarial Health Insurance Liability

Account Number: 262000

Normal Balance: Credit

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

Account Title: Actuarial Life Insurance Liability

Account Number: 263000

Normal Balance: Credit

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

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

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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
Accounts and Definitions**

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

Account Number: 299010

Normal Balance: Credit

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

Account Title: Other Liabilities - Reductions

Account Number: 299100

Normal Balance: Credit

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

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

Account Number: 299110

Normal Balance: Credit

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

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

Account Title: Appropriated Dedicated Collections Liability

Account Number: 299200

Normal Balance: Credit

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

Account Title: Accrued Liabilities

Account Number: 299300

Normal Balance: Credit

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

Account Title: Estimated Cleanup Cost Liability

Account Number: 299500

Normal Balance: Credit

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

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

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.

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

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
Accounts and Definitions**

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

Account Number: 310500

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Adjustments

Account Number: 310600

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Used - Accrued

Account Number: 310700

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Used - Disbursed

Account Number: 310710

Normal Balance: Debit

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

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

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
Accounts and Definitions**

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.

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

Account Title: Contributions to Fiduciary Net Assets

Account Number: 341000

Normal Balance: Credit

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

Account Title: Withdrawals or Distributions of Fiduciary Net Assets

Account Number: 342000

Normal Balance: Debit

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

Account Title: Anticipated Adjustments to Contract Authority

Account Number: 403400

Normal Balance: Credit

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

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

Account Number: 403500

Normal Balance: Credit

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

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

Account Title: Anticipated Reductions to Borrowing Authority

Account Number: 404400

Normal Balance: Credit

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

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

Account Number: 404700

Normal Balance: Credit

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

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

Account Number: 404800

Normal Balance: Credit

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

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

Account Number: 405000

Normal Balance: Credit

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

Account Title: Anticipated Collections From Non-Federal Sources

Account Number: 406000

Normal Balance: Debit

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

Account Title: Anticipated Collections From Federal Sources

Account Number: 407000

Normal Balance: Debit

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

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

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

Account Number: 408000

Normal Balance: Debit

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

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

Account Number: 408100

Normal Balance: Credit

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

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

Account Number: 408200

Normal Balance: Credit

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

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

Account Number: 408300

Normal Balance: Credit

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

Account Title: Debt Liquidation Appropriations

Account Number: 411100

Normal Balance: Debit

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

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

Account Title: Liquidation of Deficiency - Appropriations

Account Number: 411200

Normal Balance: Debit

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

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

Account Number: 411300

Normal Balance: Debit

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

Account Title: Appropriated Debt - Derived From Unavailable Special Fund Receipts

Account Number: 411330

Normal Balance: Debit

Definition: This account is used to record appropriations derived from unavailable special fund receipts and primarily used for capital investments that are required to be repaid but are not considered lending by the U.S. Treasury. This account is used to record the amount of receipts appropriated from an "unavailable" special fund receipt account to a corresponding special fund expenditure account. (Amounts deposited into 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."

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

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.

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.

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

Account Title: Reestimated Loan Subsidy Appropriation

Account Number: 411800

Normal Balance: Debit

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

Account Title: Other Appropriations Realized

Account Number: 411900

Normal Balance: Debit

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

Account Title: Indefinite Appropriation - Upward Adjustments

Account Number: 411910

Normal Balance: Debit

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

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

Account Number: 411912

Normal Balance: Credit

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

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

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: Appropriated Debt - Derived From the General Fund of the U.S. Government

Account Number: 411930

Normal Balance: Debit

Definition: This account is used to record appropriations derived from the General Fund of the U.S. Government and primarily used for capital investments that are required to be repaid, but are not considered lending by the U.S. Treasury.

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.

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

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.

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

Account Number: 411993

Normal Balance: Debit

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

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

Account Number: 411994

Normal Balance: Debit

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

Account Title: Anticipated Indefinite Appropriations

Account Number: 412000

Normal Balance: Debit

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

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

Account Number: 412050

Normal Balance: Credit

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

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

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

Account Number: 412100

Normal Balance: Debit

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

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

Account Number: 412200

Normal Balance: Debit

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

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

Account Number: 412250

Normal Balance: Debit

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

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

Account Number: 412300

Normal Balance: Debit

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

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

Account Number: 412400

Normal Balance: Credit

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

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 412500

Normal Balance: Debit

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

Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable

Account Number: 412600

Normal Balance: Debit

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

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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.

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

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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Accounts and Definitions**

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. For the Foreign Military Sales Trust Fund (FMSTF), this account is recorded when collections made to FMS cases are received at Treasury.

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: Contract Authority To Be Liquidated by Trust Funds - FMSTF

Account Number: 413610

Normal Balance: Credit

Definition: This account is used to record the amount of funds received during the fiscal year from appropriations derived from trust fund receipts that will liquidate contract authority. This account does not close at year-end. This account is recorded for FMS case funds that are under control of the U.S. Government in the Federal Reserve or Commercial Banks, but have not been deposited at Treasury.

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.

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

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.

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.

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

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.

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.

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

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.

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.

**U.S. Standard General Ledger
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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.

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.

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

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."

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.

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

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.

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."

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

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."

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.

**U.S. Standard General Ledger
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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.

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 Transfers 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."

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

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.

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.

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

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.

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.

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

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.

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.

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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.

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.

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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.

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.

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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.

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.

**U.S. Standard General Ledger
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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.

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.

**U.S. Standard General Ledger
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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.

Account Title: Transfer of Unpaid Obligations and Uncollected Customer Payments

Account Number: 419400

Normal Balance: Debit

Definition: This account is used to record the amount of unpaid obligations and uncollected customer payments from federal sources of equal amounts via non-expenditure transfer during the fiscal year. Fund Balance With Treasury is not impacted with the use of this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Transfer of Obligated Balances

Account Number: 419500

Normal Balance: Debit

Definition: 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.

**U.S. Standard General Ledger
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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.

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.

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

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.

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.

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

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.

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.

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

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.

Account Title: Unfilled Customer Orders Without Advance - Transferred - No
Offset

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; and where the account is not offset by an unpaid obligation and remains as an unobligated balance. 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: Unfilled Customer Orders Without Advance - Transferred - With Offset

Account Number: 423010

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 (TAFS) to another; and where the account is offset by an unpaid obligation. 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. Only use USSGL account 423200 when there is not an unpaid obligation recorded against it as an offset. 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. Only use USSGL account 423400 when there is not an unpaid obligation recorded against it as an offset. 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. Only use USSGL account 423500 when there is not an unpaid obligation recorded against it as an offset. 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 - 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.

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.

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

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.

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.

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

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 trust or special fund receipts (deposited in an available trust or special fund receipt account and recorded in USSGL account 411400) 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.

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

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.

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.

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

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.

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

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.

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

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

Account Number: 480210

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 but have 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 Transferred, Unpaid - No Offset

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 account is not offset by a federal receivable in USSGL account 416600 or 416612. 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, Unpaid - With Offset

Account Number: 483110

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 account is offset by a federal receivable in USSGL account 416600 and/or 416612. 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.

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

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

Account Number: 483200

Normal Balance: Credit

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

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

Account Number: 487100

Normal Balance: Debit

Definition: This account is used to record the amount of recoveries during the current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations, Unpaid."

Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Account Number: 487200

Normal Balance: Debit

Definition: This account is used to record the amount of cash refunds during the current fiscal year resulting from downward adjustments to obligations that were originally recorded in a prior fiscal year in USSGL account 480200, "Undelivered Orders - Obligations, Prepaid/Advanced."

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

Account Number: 488100

Normal Balance: Credit

Definition: This account is used to record the amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations, Unpaid."

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

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.

Account Title: Authority Outlaid Not Yet Disbursed

Account Number: 490800

Normal Balance: Credit

Definition: This account is used to record the amount of authority outlaid but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Fiscal Service securities. This account does not close at year-end.

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

Account Title: Delivered Orders - Obligations Transferred, Unpaid - No Offset

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 account is not offset by a federal receivable in USSGL account 416600 and/or 416612. 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: Delivered Orders - Obligations Transferred, Unpaid - With Offset

Account Number: 493110

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 account is offset by a federal receivable in USSGL account 416600 and/or 416612. 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."

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

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.

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Non-cash Refunds

Account Number: 497210

Normal Balance: Debit

Definition: This account is used to record the amount of non-cash refunds during the fiscal year resulting from downward adjustments to USSGL account 490200, "Delivered Orders - Obligations, Paid," with a budget object class 41 that were originally recorded in a prior fiscal year.

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

Account Number: 498100

Normal Balance: Credit

Definition: 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.

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

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.

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.

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

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").

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.

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

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.

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.

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

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.

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.

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

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 - Nonfinancial Resources

Account Number: 561000

Normal Balance: Credit

Definition: This account is used to record the amount of nonfinancial resources donated to a federal entity from a non-federal source; for example, land or buildings.

Account Title: Contra Donated Revenue - Nonfinancial Resources

Account Number: 561900

Normal Balance: Debit

Definition: 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.

**U.S. Standard General Ledger
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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.

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.

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

Account Number: 570006

Normal Balance: Debit

Definition: This account is used to record the amount of General Fund of the U.S. Government-financed appropriations disbursed by reporting entities during the fiscal year when goods and services are received, or benefits are provided. This account corresponds to federal reporting entity's USSGL Account 570010, "Expended Appropriations - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

Account Title: Expended Appropriations - Disbursed

Account Number: 570010

Normal Balance: Credit

Definition: This account is used to record the disbursement of appropriations used during the fiscal year when goods and services are received, or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

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

Account Number: 570500

Normal Balance: Credit

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

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Accounts and Definitions**

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
Accounts and Definitions**

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).

**U.S. Standard General Ledger
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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.

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

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.

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

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.

**U.S. Standard General Ledger
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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.

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.

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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.

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.

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

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."

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."

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

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."

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."

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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."

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."

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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."

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."

**U.S. Standard General Ledger
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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."

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."

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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."

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."

**U.S. Standard General Ledger
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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."

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."

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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."

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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."

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

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.

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.")

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

Account Title: Benefit Expense

Account Number: 640000

Normal Balance: Debit

Definition: Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by federal 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.

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.

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

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.

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."

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

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.

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.

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

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."

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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

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.

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.

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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.

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.

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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.