**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Fund Balance With Treasury

**Account Number:** 101000

**Normal Balance:** Debit

**Definition:** The aggregate amount of funds on deposit with the U.S. Department of the

Treasury, excluding seized cash deposited. Fund Balance With Treasury   
(FBWT) is increased by (1) receiving appropriations, reappropriations,   
continuing resolutions, appropriation restorations, and allocations; and (2)   
receiving transfers and reimbursements from other Federal agencies. It also

is increased by amounts borrowed from the Bureau of the Fiscal Service, the   
Federal Financing Bank, or other Federal entities, and amounts collected and   
credited to appropriation or fund accounts. FBWT is reduced by (1)   
disbursements made to pay liabilities or to purchase assets, goods, and   
services; (2) investments in U.S. securities (securities issued by Fiscal   
Service or other Federal agencies); (3) cancellation of expired

appropriations; (4) transfers and reimbursements to other Federal entities or   
non-Federal entities or to the General Fund of the U.S. Government; and (5)   
sequestration or rescission of appropriations. (See USSGL account 153200,   
"Seized Cash Deposited.") This account does not close at yearend.

**Account Title:** Fund Balance With Treasury While Awaiting a Warrant

**Account Number:** 109000

**Normal Balance:** Debit

**Definition:** The amount equal to the funding provided under a continuing resolution and

apportioned in accordance with Office of Management and Budget's   
automatic apportionment bulletin. Pursuant to a continuing resolution or   
enacted annual appropriation act, the account may be used while awaiting a   
warrant to be issued for an appropriation by the U.S. Department of the   
Treasury's Bureau of the Fiscal Service. The balance in this account will   
adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal   
Service issues a warrant and must adjust to zero by yearend. This account   
does not close at yearend.

**Account Title:** General Fund of the U.S. Government's Operating Cash   
**Account Number:** 110100

**Normal Balance:** Debit

**Definition:** The amount of cash available for the U.S. Treasury to meet its daily

operations. This account includes balances from tax collections, other   
revenue, Federal debt receipts, and other various receipts net of cash   
outflows for budget outlays and other payments. This account is for the   
General Fund of the U.S. Government use only. This account does not close   
at yearend.

**Bulletin No. 2018-05 II AD - 1 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Restricted Operating Cash

**Account Number:** 110300

**Normal Balance:** Debit

**Definition:** The amount of cash that is restricted due to the imposition on cash deposits

by law, regulation, or agreement. Restricted cash mainly consists of the   
Supplementary Financial Program cash account. This account is for the   
General Fund of the U.S. Government use only.

**Account Title:** Checks Outstanding

**Account Number:** 110900

**Normal Balance:** Credit

**Definition:** The amount of checks issued by U.S. Disbursing Officers (for example

includes Treasury Disbursing Officers and Non-Treasury Disbursing   
Officers) that have not been matched against a payment record in the   
Treasury Check Information System. This account is for the General Fund of

the U.S. Government use only. This account does not close at yearend.

**Account Title:** Undeposited Collections

**Account Number:** 111000

**Normal Balance:** Debit

**Definition:** The amount of collections on hand, not yet deposited within the same

accounting period. This account does not close at yearend.

**Account Title:** Imprest Funds

**Account Number:** 112000

**Normal Balance:** Debit

**Definition:** The amount of cash authorized to be held by agency cashiers at personal

risk. This account does not close at yearend.

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

**Account Number:** 112500

**Normal Balance:** Debit

**Definition:** The amount of cash authorized to be placed on U.S. Federal Government

debit cards by Federal agencies and held at personal risk by a Federal agency   
representative. This account does not close at yearend.

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

**Account Number:** 113000

**Normal Balance:** Debit

**Definition:** The amount of cash deposited in accounts outside of the U.S. Treasury, in

non-Treasury General Accounts (non-TGAs) that the Office of Management   
and Budget has determined will be included in the Budget of the United   
States Government: Appendix. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 2 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 113500

**Normal Balance:** Debit

**Definition:** The amount of cash deposited in accounts outside of the U.S. Treasury, in

non-Treasury General Accounts (non-TGAs) that the Office of Management   
and Budget has determined will not be included in the Budget of the United   
States Government. This account does not close at year end.

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

General Account

**Account Number:** 114500

**Normal Balance:** Debit

**Definition:** The amount of U.S. dollars held by U.S. Disbursing Officers outside of the

Treasury's General Account. This account is for the General Fund of the   
U.S. Government use only. This account does not close at yearend.

**Account Title:** Other Cash

**Account Number:** 119000

**Normal Balance:** Debit

**Definition:** The amount of cash holdings not otherwise classified above. This account

does not close at yearend.

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

**Account Number:** 119090

**Normal Balance:** Debit

**Definition:** The amount of cash holdings in FRBNY Number 1 and Number 2 accounts.

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

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

**Account Number:** 119305

**Normal Balance:** Credit

**Definition:** This account is used to record the Letter of Credit for the International

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

**Bulletin No. 2018-05 II AD - 3 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 119306

**Normal Balance:** Debit

**Definition:** This account is used to record the receivable and payable associated with

currency valuation adjustments as the International Monetary Fund is in   
SDRs. Although the normal balance for this account is debit, it is acceptable   
for this account to have a credit balance. This USSGL can only be used by   
the Department of the Treasury. This account does not close at yearend.

**Account Title:** International Monetary Fund - Dollar Deposits With the IMF   
**Account Number:** 119307

**Normal Balance:** Credit

**Definition:** This account is used to record the dollar deposits with IMF. This USSGL

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

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

**Account Number:** 119309

**Normal Balance:** Debit

**Definition:** This account is used to record currency holdings for the International

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

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

**Account Number:** 119333

**Normal Balance:** Debit

**Definition:** This account is used to record the reserve position for the International

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

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

Drawing Rights (SDR)

**Account Number:** 119400

**Normal Balance:** Debit

**Definition:** Special Drawing Rights held in the Exchange Stabilization Fund. This

account does not close at yearend.

**Bulletin No. 2018-05 II AD - 4 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Other Monetary Assets

**Account Number:** 119500

**Normal Balance:** Debit

**Definition:** The balance of monetary assets for which a specific USSGL account has not

been established. This includes gold (valued at market). It excludes   
monetary assets seized, (see USSGL account 153100, "Seized Monetary   
Instruments"), special drawing rights, U.S. reserves in the International   
Monetary Fund, and all Exchange Stabilization Fund activity. This account   
does not close at yearend.

**Account Title:** Foreign Currency

**Account Number:** 120000

**Normal Balance:** Debit

**Definition:** The amount of U.S. dollar equivalent of foreign government currency. This

account does not close at yearend.

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

**Account Number:** 120500

**Normal Balance:** Debit

**Definition:** The amount of the U.S. dollar equivalent of foreign currency denominated

assets that are short-term, highly liquid investments and are: (1) readily   
convertible into known amounts of foreign currency, and (2) close to

maturity (an investment purchased within 3 months of its maturity date) such   
that a change in interest rate presents an insignificant risk to the value of the   
investment. This account does not close at yearend. This USSGL account is

to be used only by the Department of the Treasury.

**Account Title:** Uninvested Foreign Currency

**Account Number:** 120900

**Normal Balance:** Debit

**Definition:** The amount of the U.S. dollar equivalent of the foreign currency portfolio

not invested into a security. This account does not close at yearend. This   
USSGL account is to be used only by the Department of the Treasury.

**Bulletin No. 2018-05 II AD - 5 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 125000

**Normal Balance:** Debit

**Definition:** The net amount of unreconciled deposit and disbursement differences. The

Statement of Differences (reconciliations for deposits) compares monthly   
totals of agency deposits presented or mailed to the bank with total deposits   
submitted through the banking system via SF 215: Deposit Ticket/SF 5515:   
Debit Voucher (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 yearend.

**Account Title:** Accounts Receivable

**Account Number:** 131000

**Normal Balance:** Debit

**Definition:** The amount due from others when the right to receive funds accrues. This

may result from the performance of services, the delivery of goods, or court-   
ordered assessment. This account does not close at yearend.

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

**Account Number:** 131900

**Normal Balance:** Credit

**Definition:** The estimated amount of uncollectible accounts receivable. Increase the

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

**Account Title:** Funded Employment Benefit Contributions Receivable   
**Account Number:** 132000

**Normal Balance:** Debit

**Definition:** The amount recorded by administering Federal agencies for funded

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

**Bulletin No. 2018-05 II AD - 6 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 132100

**Normal Balance:** Debit

**Definition:** The amount recorded by the Department of Labor for unfunded FECA

contributions due from employers. Until the paying agency records the

actual budgetary obligation, the associated FECA liability and receivable are   
considered unfunded. This account does not close at yearend.

**Account Title:** Taxes Receivable

**Account Number:** 132500

**Normal Balance:** Debit

**Definition:** The amount of identifiable, measurable, and legally enforceable taxes due

from Federal entities and non-Federal entities. This includes claims to cash   
or other assets through established assessment processes as defined by   
FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing   
Sources." This account does not close at yearend.

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

**Account Number:** 132900

**Normal Balance:** Credit

**Definition:** The estimated amount of uncollectible taxes receivable. This account does

not close at yearend.

**Account Title:** Receivable for Transfers of Currently Invested Balances   
**Account Number:** 133000

**Normal Balance:** Debit

**Definition:** The amount representing transfers receivable from balances that are

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

**Account Title:** Expenditure Transfers Receivable

**Account Number:** 133500

**Normal Balance:** Debit

**Definition:** The amount of financing sources receivable from a trust fund or a Federal

fund (as defined by the Office of Management and Budget) resulting from a   
nonexchange transaction. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 7 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 134000

**Normal Balance:** Debit

**Definition:** The amount of accrued interest receivable not otherwise identified. This

account does not close at yearend.

**Account Title:** Interest Receivable - Loans

**Account Number:** 134100

**Normal Balance:** Debit

**Definition:** The amount of accrued interest charges receivable on loans. This account

does not close at yearend.

**Account Title:** Interest Receivable - Investments

**Account Number:** 134200

**Normal Balance:** Debit

**Definition:** The amount of accrued interest charges receivable on investment securities.

This account does not close at yearend.

**Account Title:** Interest Receivable - Taxes

**Account Number:** 134300

**Normal Balance:** Debit

**Definition:** The amount of accrued interest charges receivable on taxes. This account

does not close at yearend.

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

**Account Number:** 134400

**Normal Balance:** Debit

**Definition:** The amount of accrued interest charges receivable on special drawing rights.

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

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

**Account Number:** 134500

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible interest receivable on

loans. This account excludes the allowances on loans subject to credit   
reform, which are recorded in USSGL account 139900, "Allowance for   
Subsidy." This account does not close at yearend.

**Account Title:** Allowance for Loss on Interest Receivable - Investments   
**Account Number:** 134600

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible interest receivable on

investment securities. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 8 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 134700

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible interest receivable from

credit programs before fiscal 1992 and other interest receivable for all years   
not otherwise identified. This account excludes the allowances for loans   
subject to credit reform, which are recorded in USSGL account 139900,   
"Allowance for Subsidy." This account does not close at yearend.

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

**Account Number:** 134800

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible interest receivable on

taxes. This account does not close at yearend.

**Account Title:** Loans Receivable

**Account Number:** 135000

**Normal Balance:** Debit

**Definition:** The amount loaned to another Federal account or fund, individuals, private

sector organizations, State and local governments, or foreign governments.   
This account does not close at yearend.

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

**Account Number:** 135090

**Normal Balance:** Debit

**Definition:** The amount loaned to the International Monetary Fund under the New

Arrangements to Borrow (NAB). This USSGL account can only be used by   
the Department of the Treasury. This account does not close at yearend.

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

**Account Number:** 135100

**Normal Balance:** Debit

**Definition:** The amount of accrued interest due on a non-credit reform loan that has been

capitalized. Capitalized interest, like loan principal, is subject to interest   
charges until such time as the debt is paid or otherwise settled. Also used to   
record the related receivable resulting from the accretion of the original issue   
discount for Black Lung Disability Trust Fund Obligations. This account

does not close at yearend.

**Bulletin No. 2018-05 II AD - 9 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 135900

**Normal Balance:** Credit

**Definition:** The estimated amounts of uncollectible loans receivable. Increase the

account by the amount estimated to be uncollectible each accounting period.   
Decrease the account by the actual amount subsequently written off. This   
account does not close at yearend.

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

Fund   
**Account Number:** 135990

**Normal Balance:** Credit

**Definition:** The estimated amounts of FX rate changes for loans to the International

Monetary Fund under the New Arrangements to Borrow (NAB). Although   
the normal balance for this account is credit, it is acceptable for this account   
to have a debit balance. This USSGL account can only be used by the   
Department of the Treasury. This account does not close at yearend.

**Account Title:** Penalties and Fines Receivable - Not Otherwise Classified   
**Account Number:** 136000

**Normal Balance:** Debit

**Definition:** The amount of penalties and fines on receivables that is not otherwise

identified. This account does not close at yearend.

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

**Account Number:** 136100

**Normal Balance:** Debit

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

close at yearend.

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

**Account Number:** 136300

**Normal Balance:** Debit

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

close at yearend.

**Account Title:** Allowance for Loss on Penalties and Fines Receivable - Loans   
**Account Number:** 136500

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible penalties and fines

receivable on loans. This account excludes the allowances on loans subject

to credit reform, which are recorded in USSGL account 139900, "Allowance   
for Subsidy." This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 10 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 136700

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible penalties and fines

receivable that are not otherwise identified. This account excludes   
allowances for loans subject to credit reform. This account does not close at   
yearend.

**Account Title:** Allowance for Loss on Penalties and Fines Receivable - Taxes   
**Account Number:** 136800

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible penalties and fines

receivable associated with taxes. This account does not close at yearend.

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

**Account Number:** 137000

**Normal Balance:** Debit

**Definition:** The amount of administrative fees receivable that is not otherwise identified.

This account does not close at yearend.

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

**Account Number:** 137100

**Normal Balance:** Debit

**Definition:** The amount of administrative fees on loans receivable. This account does

not close at yearend.

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

**Account Number:** 137300

**Normal Balance:** Debit

**Definition:** The amount of administrative fees on taxes receivable. This account does not

close at yearend.

**Account Title:** Allowance for Loss on Administrative Fees Receivable - Loans   
**Account Number:** 137500

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible administrative fees

receivable associated with loans. This account excludes the allowance for   
loans subject to credit reform, which is recorded in USSGL account 139900,   
"Allowance for Subsidy." This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 11 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 137700

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible administrative fees

receivable that is not otherwise identified. This account does not close at   
yearend.

**Account Title:** Allowance for Loss on Administrative Fees Receivable - Taxes   
**Account Number:** 137800

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible administrative fees

receivable associated with taxes. This account does not close at yearend.

**Account Title:** Loans Receivable - Troubled Assets Relief Program   
**Account Number:** 138000

**Normal Balance:** Debit

**Definition:** The amount of loans issued by the Troubled Assets Relief Program

accounted for under the provisions of the Federal Credit Reform Act of   
1990. This account does not close at yearend.

**Account Title:** Interest Receivable - Loans - Troubled Assets Relief Program   
**Account Number:** 138100

**Normal Balance:** Debit

**Definition:** The amount of accrued interest charges receivable on loans issued by the

Troubled Assets Relief Program accounted for under the provisions of the   
Federal Credit Reform Act of 1990. This account does not close at yearend.

**Account Title:** Interest Receivable - Foreign Currency Denominated Assets   
**Account Number:** 138400

**Normal Balance:** Debit

**Definition:** The amount of the U.S. dollar equivalent of accrued interest charges

receivable on foreign currency denominated assets. This account does not   
close at yearend. This USSGL account is to be used only by the Department   
of the Treasury.

**Bulletin No. 2018-05 II AD - 12 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 138500

**Normal Balance:** Credit

**Definition:** The amount of loss estimated as a result of the uncollectible interest

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

**Account Title:** Allowance for Subsidy - Loans - Troubled Assets Relief Program   
**Account Number:** 138900

**Normal Balance:** Credit

**Definition:** The amount of unamortized subsidy for loans related to the Troubled Assets

Relief Program accounted for under the provisions of the Federal Credit   
Reform Act of 1990. Although the normal balance for this account is credit,   
it is acceptable in certain instances for this account to have a debit balance.   
This account does not close at yearend.

**Account Title:** Allowance for Subsidy

**Account Number:** 139900

**Normal Balance:** Credit

**Definition:** The amount of unamortized credit reform subsidy for direct loans and for

defaulted guaranteed loans assumed for collection by the U.S. Federal   
Government. It appears in the financing fund of the direct loan or loan   
guarantee program involved and is subtracted from loans receivable (USSGL

account 135000, "Loans Receivable") on the statement of financial position.   
Record all transactions that affect the subsidy in this account. The first   
transaction normally would be the transfer of subsidy monies from the   
program fund to the financing fund. Additional transactions record upward   
and downward adjustments to the account. Although the normal balance for   
this account is credit, it is acceptable in certain instances for this account to   
have a debit balance. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 13 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Advances and Prepayments

**Account Number:** 141000

**Normal Balance:** Debit

**Definition:** The amount of payments made in contemplation of the future performance

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

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

**Account Number:** 151100

**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property, such as operating materials

and supplies, that will be consumed in normal operations. This account does   
not close at yearend.

**Account Title:** Operating Materials and Supplies Held in Reserve for Future Use   
**Account Number:** 151200

**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property, such as operating materials

and supplies, held in reserve because it is not readily available or because it   
will be needed. This account does not close at yearend

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

Unserviceable

**Account Number:** 151300

**Normal Balance:** Debit

**Definition:** The value of tangible personal property, such as operating materials and

supplies, that exceeds the amount expected to be used; is no longer needed   
because of changes in technology, laws, customs, or operations; or is   
damaged physically and cannot be consumed in operations. This account   
does not close at yearend.

**Bulletin No. 2018-05 II AD - 14 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 151400

**Normal Balance:** Debit

**Definition:** The cost or value of damaged personal property held as operating materials

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

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

**Account Number:** 151600

**Normal Balance:** Debit

**Definition:** The cost incurred or value of tangible personal property, such as operating

materials and supplies in development that will be consumed in normal   
operations upon completion of development. Upon completion, these costs   
will be transferred to USSGL account 151100, "Operating Materials and   
Supplies Held for Use," or USSGL account 151200, "Operating Materials   
and Supplies Held in Reserve for Future Use." Only the Department of   
Defense may use this account. This account does not close at yearend.

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

**Account Number:** 151900

**Normal Balance:** Credit

**Definition:** The amount of estimated repairs needed for damaged operating materials

and supplies and the estimated gain or loss on the value of inventory due to   
unrealized holding gains and losses. This account does not close at yearend.

**Account Title:** Inventory Purchased for Resale

**Account Number:** 152100

**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property purchased by a Federal

agency for resale. This account does not close at yearend.

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

**Account Number:** 152200

**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property held in reserve as inventory

for future sale because it is not readily available or because it will be needed.   
This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 15 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Inventory Held for Repair

**Account Number:** 152300

**Normal Balance:** Debit

**Definition:** The cost or value of damaged tangible personal property held as inventory

that is more economical to repair than to dispose of. This account does not   
close at yearend.

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

**Account Number:** 152400

**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property held as inventory that

exceeds the demand for sale, is no longer useful because of obsolescence, or   
is damaged beyond economical repair. This account does not close at   
yearend.

**Account Title:** Inventory - Raw Materials

**Account Number:** 152500

**Normal Balance:** Debit

**Definition:** The cost or value of raw materials purchased or donated for use as a

component part of inventory. This account does not close at yearend.

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

**Account Number:** 152600

**Normal Balance:** Debit

**Definition:** The accumulated cost or value of inventory used in the production process.

Work-in-process inventory includes the cost of raw materials, direct labor,   
and overhead. This account does not close at yearend.

**Account Title:** Inventory - Finished Goods

**Account Number:** 152700

**Normal Balance:** Debit

**Definition:** The accumulated cost or value of completed products. This account does not

close at yearend.

**Account Title:** Inventory - Allowance

**Account Number:** 152900

**Normal Balance:** Credit

**Definition:** The amount of estimated cost to repair damaged inventory and the estimated

gain or loss on the value of inventory because of unrealized holding gains or   
losses. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 16 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Seized Monetary Instruments

**Account Number:** 153100

**Normal Balance:** Debit

**Definition:** The value of all seized monetary instruments, including undeposited cash,

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

**Account Title:** Seized Cash Deposited

**Account Number:** 153200

**Normal Balance:** Debit

**Definition:** The amount of cash seized by law enforcement activity and deposited to the

U.S. Department of the Treasury in banks or other financial institutions   
pending forfeiture judgment. This account does not close at yearend.

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

**Account Number:** 154100

**Normal Balance:** Debit

**Definition:** The value of monetary instruments and property intended to be sold that

were acquired as a result of forfeiture proceedings, to satisfy a tax liability,   
or as unclaimed or abandoned merchandise. This account does not close at   
yearend.

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

**Account Number:** 154200

**Normal Balance:** Debit

**Definition:** The value of monetary instruments and property intended to be donated or

used by the Federal agency that were acquired as a result of forfeiture   
proceedings, to satisfy a tax liability, or as unclaimed or abandoned   
merchandise. This account does not close at yearend.

**Account Title:** Forfeited Property - Allowance

**Account Number:** 154900

**Normal Balance:** Credit

**Definition:** The estimated amount of third-party liens and claims against forfeited

property. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 17 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Foreclosed Property

**Account Number:** 155100

**Normal Balance:** Debit

**Definition:** The value of assets received in satisfaction of a direct loan receivable or as a

result of a claim under a defaulted guaranteed loan. This account does not   
close at yearend.

**Account Title:** Foreclosed Property - Allowance

**Account Number:** 155900

**Normal Balance:** Credit

**Definition:** The estimated amount of third-party liens and claims against foreclosed

property and pre-credit reform property. The additional amount necessary to   
reduce the value of the property to net realized value. This account does not   
close at yearend.

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

Programs

**Account Number:** 156100

**Normal Balance:** Debit

**Definition:** The cost or value of commercial items held to stabilize or support market

prices. This account does not close at yearend.

**Account Title:** Commodities - Allowance

**Account Number:** 156900

**Normal Balance:** Credit

**Definition:** The amount needed to reduce the gross value of commodities to their

expected net realizable value. This account does not close at yearend.

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

**Account Number:** 157100

**Normal Balance:** Debit

**Definition:** The value of strategic and critical materials held because of statutory

requirements or for use in national defense, conservation, or national   
emergencies. This account does not close at yearend.

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

**Account Number:** 157200

**Normal Balance:** Debit

**Definition:** The value of strategic and critical materials held because of statutory

requirements or for use in national defense, conservation, or national   
emergencies that are authorized to be sold. This account does not close at   
yearend.

**Bulletin No. 2018-05 II AD - 18 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Other Related Property

**Account Number:** 159100

**Normal Balance:** Debit

**Definition:** The value of other related property not otherwise classified above, including

real property acquired through military base closings. This account does not   
close at yearend.

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

**Account Number:** 159900

**Normal Balance:** Credit

**Definition:** The estimated amount of loss for third-party liens and claims or for other

changes in the value of other related property. This account does not close at   
yearend.

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

Fiscal Service

**Account Number:** 161000

**Normal Balance:** Debit

**Definition:** The par value of U.S. Treasury securities issued by the Bureau of the Fiscal

Service. This includes marketable U.S. Treasury securities, nonmarketable   
U.S. Treasury securities, and market-based U.S. Treasury securities. This   
account does not close at yearend.

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

Fiscal Service

**Account Number:** 161100

**Normal Balance:** Credit

**Definition:** The full discount amount on U.S. Treasury securities issued by the Bureau of

the Fiscal Service and held by a Federal agency. This account does not close   
at yearend.

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

Fiscal Service

**Account Number:** 161200

**Normal Balance:** Debit

**Definition:** The full premium amount on U.S. Treasury securities issued by the Bureau

of the Fiscal Service and held by a Federal agency. This account does not   
close at yearend.

**Bulletin No. 2018-05 II AD - 19 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 161300

**Normal Balance:** Debit

**Definition:** The amortization amount of discounts and premiums on U.S. Treasury

securities issued by the Bureau of the Fiscal Service and held by a Federal   
agency. Although the normal balance for this account is debit, it is

acceptable in certain instances for this account to have a credit balance. This   
account does not close at yearend.

**Account Title:** Market Adjustment - Investments

**Account Number:** 161800

**Normal Balance:** Debit

**Definition:** The accumulated unrealized gain or loss on investments due to adjustments

for market value. Do not include market adjustments on investments in fixed   
value securities. In accordance with Federal Accounting Standards Advisory   
Board (FASAB) SFFAS No, 5, "Accounting for Liabilities of the Federal

Government," paragraph 50, entities not reporting under FASAB generally   
accepted accounting principles could also use this account to record certain   
investments at market value. Although the normal balance for this account is

debit, it is acceptable in certain instances for this account to have a credit   
balance. This account does not close at yearend.

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

Securities

**Account Number:** 162000

**Normal Balance:** Debit

**Definition:** The par value of U.S. securities issued by Federal agencies and the par value

of securities issued by non-Federal entities. This account does not close at   
yearend.

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

Securities

**Account Number:** 162100

**Normal Balance:** Credit

**Definition:** The full discount on securities other than the Bureau of the Fiscal Service

securities held by an agency and does not include Troubled Assets Relief   
Program related securities. This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 20 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The full premium amount on securities other than the Bureau of the Fiscal

Service securities held by a Federal agency and does not include Troubled   
Assets Relief Program related securities. This account does not close at   
yearend.

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

Bureau of the Fiscal Service Securities

**Account Number:** 162300

**Normal Balance:** Debit

**Definition:** The amortization amount of discount and premium on securities other than

the Bureau of the Fiscal Service securities held by a Federal agency.   
Although the normal balance for this account is debit, it is acceptable in   
certain instances for this account to have a credit balance. This account does   
not close at yearend.

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

Bureau of the Fiscal Service

**Account Number:** 163000

**Normal Balance:** Debit

**Definition:** The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of

the Fiscal Service. This account does not close at yearend.

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

of the Fiscal Service

**Account Number:** 163100

**Normal Balance:** Credit

**Definition:** The full discount amount of U.S. Treasury Zero Coupon Bonds issued by the

Bureau of the Fiscal Service and held by a Federal agency. This account   
does not close at yearend.

**Account Title:** Amortization of Discount on U.S. Treasury Zero Coupon Bonds

Issued by the Bureau of the Fiscal Service

**Account Number:** 163300

**Normal Balance:** Debit

**Definition:** The amortization amount of discount on U.S. Treasury Zero Coupon Bonds

issued by the Bureau of the Fiscal Service and held by a Federal agency.   
This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 21 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The amount disbursed for securities accounted for under the provisions of

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

**Account Title:** Allowance for Subsidy - Preferred Stock Accounted for Under the

Provisions of the Federal Credit Reform Act

**Account Number:** 164300

**Normal Balance:** Credit

**Definition:** The estimated amount of unamortized credit reform subsidy for preferred

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

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

Credit Reform Act

**Account Number:** 164400

**Normal Balance:** Debit

**Definition:** The amount disbursed for common stock that represents equity ownership in

a corporation and is accounted for under the provisions of the Federal Credit   
Reform Act of 1990. The Department of the Treasury records the initial   
amount when it purchases the equity. If common stock is received as the   
result of the conversion of another financial instrument, for example stock   
warrant, the amount of the initial disbursement less any repayments of the   
converted instrument should be transferred to this account. This account

does not close at yearend.

**Account Title:** Allowance for Subsidy - Common Stock Accounted for Under the

Provisions of the Federal Credit Reform Act

**Account Number:** 164500

**Normal Balance:** Credit

**Definition:** The estimated amount of unamortized credit reform subsidy for common

stocks accounted for under the provisions of the Federal Credit Reform Act   
of 1990. The Department of the Treasury records the initial amount when it   
purchases the equity. Although the normal balance in this account is a credit,

it is acceptable in certain instances for this account to have a debit balance.   
This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 22 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The full discount amount on Troubled Assets Relief Program securities

accounted for under the provisions of the Federal Credit Reform Act of   
1990. This account does not close at yearend.

**Account Title:** Premium on Securities Accounted for Under the Provisions of the

Federal Credit Reform Act

**Account Number:** 164700

**Normal Balance:** Debit

**Definition:** The full premium amount on Troubled Assets Relief Program securities

accounted for under the provisions of the Federal Credit Reform Act of   
1990. This account does not close at yearend.

**Account Title:** Preferred Stock in Federal Government Sponsored Enterprise   
**Account Number:** 165000

**Normal Balance:** Debit

**Definition:** The value of shares of Government Sponsored Enterprise (GSE) non-voting

variable liquidation senior preferred stock. The initial amount is recorded   
when the Department of the Treasury makes a liquidity payment to a GSE.   
This account does not close at yearend.

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

Sponsored Enterprise

**Account Number:** 165100

**Normal Balance:** Debit

**Definition:** The accumulated unrealized gain or loss on the value of Government

Sponsored Enterprise

non-voting variable liquidation senior preferred stock due to adjustments for   
market value. Although the normal balance for this account is debit, it is   
acceptable in certain instances for this account to have a credit balance. This   
account does not close at yearend.

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

Enterprise

**Account Number:** 165200

**Normal Balance:** Debit

**Definition:** The value of shares of Government Sponsored Enterprise (GSE) common

stock warrants. The initial amount is recorded when the Department of the   
Treasury makes a liquidity payment to a GSE. This account does not close at   
yearend.

**Bulletin No. 2018-05 II AD - 23 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The accumulated unrealized gain or loss on Government Sponsored

Enterprise common stock warrants due to adjustments for market value.   
Although the normal balance for this account is debit, it is acceptable in   
certain instances for this account to have a credit balance. This account does

not close at yearend.

**Account Title:** Foreign Investments

**Account Number:** 167000

**Normal Balance:** Debit

**Definition:** The par value of securities issued by foreign entities. This account does not

close at yearend. This USSGL account is to be used only by the Department   
of the Treasury.

**Account Title:** Discount on Foreign Investments

**Account Number:** 167100

**Normal Balance:** Credit

**Definition:** The full discount on securities issued by foreign entities. This account does

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

**Account Title:** Premium on Foreign Investments

**Account Number:** 167200

**Normal Balance:** Debit

**Definition:** The full premium on securities issued by foreign entities held. This account

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

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

**Account Number:** 167900

**Normal Balance:** Debit

**Definition:** The adjustment for long-term bonds and other foreign currency denominated

assets using a foreign exchange rate to revalue the securities at a given date.   
Although the normal balance for this account is debit, it is acceptable in   
certain instances for this account to have a credit balance. This account does   
not close at yearend. This USSGL account is to be used only by the   
Department of the Treasury.

**Bulletin No. 2018-05 II AD - 24 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Other Investments

**Account Number:** 169000

**Normal Balance:** Debit

**Definition:** The value of other investments owned by a Federal agency. This account

does not close at yearend.

**Account Title:** Land and Land Rights

**Account Number:** 171100

**Normal Balance:** Debit

**Definition:** The amount of identifiable cost of land and land rights of unlimited duration

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

**Account Title:** Improvements to Land

**Account Number:** 171200

**Normal Balance:** Debit

**Definition:** The cost of nonpermanent, depreciable improvements to land used in general

operations. Also includes similar costs to land subject to stewardship   
reporting, as well as land rights of limited duration that are associated with   
general operations. This account does not close at yearend.

**Account Title:** Accumulated Depreciation on Improvements to Land   
**Account Number:** 171900

**Normal Balance:** Credit

**Definition:** The amount of accumulated depreciation charged to expense for

improvements to land. This account does not close at yearend.

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

**Account Number:** 172000

**Normal Balance:** Debit

**Definition:** The amount of direct labor, direct material, and overhead incurred in the

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

**Bulletin No. 2018-05 II AD - 25 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 173000

**Normal Balance:** Debit

**Definition:** The cost of U.S. Federal Government-owned buildings acquired for and used

in providing general U.S. Federal Government services or goods. Includes

the cost of renovation, improvement, restoration, or reconstruction of   
multiuse heritage assets when those costs are directly tied to the conduct of   
U.S. Federal Government operations. This account does not close at yearend.

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

Renovations

**Account Number:** 173900

**Normal Balance:** Credit

**Definition:** The amount of accumulated depreciation charged to expense for buildings,

improvements, and renovations. This account does not close at yearend.

**Account Title:** Other Structures and Facilities

**Account Number:** 174000

**Normal Balance:** Debit

**Definition:** The cost or appraised value of U.S. Federal Government-owned structures

and facilities other than buildings purchased by general and trust fund   
appropriations and under Federal agency control. This account does not   
close at yearend.

**Account Title:** Accumulated Depreciation on Other Structures and Facilities   
**Account Number:** 174900

**Normal Balance:** Credit

**Definition:** The amount of accumulated depreciation charged to expense for structures

and facilities. This account does not close at yearend.

**Account Title:** Equipment

**Account Number:** 175000

**Normal Balance:** Debit

**Definition:** The amount of capitalized cost of tangible equipment items of a durable

nature used by the Federal agency in providing goods and services. This   
excludes computer software. This account does not close at yearend.

**Account Title:** Accumulated Depreciation on Equipment

**Account Number:** 175900

**Normal Balance:** Credit

**Definition:** The amount of accumulated depreciation charged to expense for equipment.

This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 26 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Assets Under Capital Lease

**Account Number:** 181000

**Normal Balance:** Debit

**Definition:** The amount of assets being leased under terms equivalent to an installment

purchase. This account does not close at yearend.

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

**Account Number:** 181900

**Normal Balance:** Credit

**Definition:** The amount of accumulated depreciation charged to expense for assets under

capital lease. This account does not close at yearend.

**Account Title:** Leasehold Improvements

**Account Number:** 182000

**Normal Balance:** Debit

**Definition:** The cost of improvements to leased land, buildings, structures, and facilities

occupied by the U.S. Federal Government as a lessee, as well as easements   
and right-of-way. This account does not close at yearend.

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

**Account Number:** 182900

**Normal Balance:** Credit

**Definition:** The amount of accumulated amortization charged to expense for leasehold

improvements. This account does not close at yearend.

**Account Title:** Internal-Use Software

**Account Number:** 183000

**Normal Balance:** Debit

**Definition:** The amount of capitalized cost of internal-use software including (1)

purchased off-the-shelf software, (2) contractor-developed software subject   
to amortization, and (3) internally developed software subject to   
amortization. This account does not close at yearend.

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

**Account Number:** 183200

**Normal Balance:** Debit

**Definition:** The full cost amount incurred during the software development stage of (1)

contractor-developed software, and (2) internally developed software, (as   
defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software").   
Upon completion, these costs will be transferred to USSGL account 183000,   
"Internal-Use Software." This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 27 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 183900

**Normal Balance:** Credit

**Definition:** The accumulated amount of amortization charges to expense for internal-use

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

**Account Title:** Other Natural Resources

**Account Number:** 184000

**Normal Balance:** Debit

**Definition:** The cost or appraised value of natural resources other than land. This

account does not close at yearend.

**Account Title:** Allowance for Depletion

**Account Number:** 184900

**Normal Balance:** Credit

**Definition:** The reduction of an estimated available quantity of other natural resources.

This account does not close at yearend.

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

**Account Number:** 189000

**Normal Balance:** Debit

**Definition:** The value of general property, plant, and equipment not otherwise classified

above. This account does not close at yearend.

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

Equipment

**Account Number:** 189900

**Normal Balance:** Credit

**Definition:** The amount of accumulated depreciation charged to expense for other

general property, plant, and equipment. This account does not close at   
yearend.

**Account Title:** Receivable From Appropriations

**Account Number:** 192100

**Normal Balance:** Debit

**Definition:** The amount to be received from an appropriation to fund current or future

expenses for which the appropriation has already been authorized by law.   
Note: The U.S. Department of the Treasury and the Office of Management   
and Budget must approve use of this account. This account does not close at   
yearend.

**Bulletin No. 2018-05 II AD - 28 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 192300

**Normal Balance:** Debit

**Definition:** The amount of contingent capital transfer due from Federal entities to a

General Fund Receipt Account. This account offsets USSGL account   
292300, "Contingent Liability for Capital Transfers."

This account does not close at yearend.

**Account Title:** Capital Transfers Receivable

**Account Number:** 192500

**Normal Balance:** Debit

**Definition:** The amount of capital transfers due to a General Fund Receipt Account from

Federal entities. This account does not close at yearend.

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

Fund of the U.S. Government

**Account Number:** 198000

**Normal Balance:** Debit

**Definition:** The total amount of non-entity custodial assets for collections, or amounts to

be collected, by Federal agencies on behalf of the General Fund of the U.S.   
Government. This amount will be reduced, at yearend, 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 yearend.

**Account Title:** Other Assets

**Account Number:** 199000

**Normal Balance:** Debit

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

yearend.

**Account Title:** General Property, Plant, and Equipment Permanently Removed but

Not Yet Disposed

**Account Number:** 199500

**Normal Balance:** Debit

**Definition:** The net realizable value of general property, plant, and equipment that is

permanently removed from service but not yet disposed and is reclassified in   
accordance with Federal Accounting Standards Advisory Board (FASAB),   
Federal Financial Accounting Technical Release No. 14, paragraphs 10 and   
12.

**Bulletin No. 2018-05 II AD - 29 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Central Accounting Control Account

**Account Number:** 199900

**Normal Balance:** Debit

**Definition:** This is a control account to reconcile activity related to the Statement of

Transactions and Accountability, Authority Transaction Module, and daily   
transcript reporting. This account is for the General Fund of the U.S.   
Government use only. This account does not close at yearend.

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

**Account Number:** 201000

**Normal Balance:** Credit

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

Government. This account corresponds to the Federal reporting entity's Fund   
Balance With Treasury (USSGL account 101000). This account is for the   
General Fund of the U.S. Government use only. This account does not close   
at yearend.

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

**Account Number:** 209010

**Normal Balance:** Credit

**Definition:** The General Fund of the U.S. Government's Liability for Fund Balance with

Treasury while awaiting a warrant. This account corresponds to the Federal   
Reporting entity's Fund Balance With Treasury While Awaiting a Warrant   
(USSGL account 109000). The balance in this account will adjust to zero   
when the U.S. Department of the Treasury's Bureau of Fiscal Service issues

a warrant and must adjust to zero by yearend. This account is for the General   
Fund of the U.S. Government use only. This account does not close at   
yearend.

**Account Title:** Accounts Payable

**Account Number:** 211000

**Normal Balance:** Credit

**Definition:** The amount owed to another Federal agency, Federal entity, or non-Federal

entity for goods and other property ordered and received, and for services   
rendered by other than employees. This account does not close at yearend.

**Account Title:** Accounts Payable for Federal Government Sponsored Enterprise   
**Account Number:** 211200

**Normal Balance:** Credit

**Definition:** The amount owed to a Government Sponsored Enterprise (GSE) for excess

of the GSE's liabilities over its assets. This account does not close at   
yearend.

**Bulletin No. 2018-05 II AD - 30 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Disbursements in Transit

**Account Number:** 212000

**Normal Balance:** Credit

**Definition:** The amount of a voucher schedule payments transmitted to the regional

disbursing office for payment but not processed by the regional disbursing   
office. This account does not close at yearend.

**Account Title:** Contract Holdbacks

**Account Number:** 213000

**Normal Balance:** Credit

**Definition:** The amount withheld from grantees or contractors pending completion of

related contracts. This account does not close at yearend.

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

**Account Number:** 214000

**Normal Balance:** Credit

**Definition:** The amount of interest accrued and owed to others that is not otherwise

identified. This account does not close at yearend.

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

**Account Number:** 214100

**Normal Balance:** Credit

**Definition:** The amount of interest accrued and owed to others that is the result of loans

issued under general and special financing authority. This does not include   
accrued interest payable on securities issued by the Bureau of the Fiscal   
Service, Federal Financing Bank and agencies with authority to issue   
securities, which should be reported in USSGL account 214200. This   
account does not close at yearend.

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

**Account Number:** 214200

**Normal Balance:** Credit

**Definition:** The amount of interest accrued and owed to agencies that is the result of

securities issued by the Bureau of the Fiscal Service, Federal Financing   
Bank and agencies with authority to issue securities. This account does not   
close at yearend.

**Bulletin No. 2018-05 II AD - 31 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 215000

**Normal Balance:** Credit

**Definition:** The amount representing transfers payable from balances that are currently

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

**Account Title:** Expenditure Transfers Payable

**Account Number:** 215500

**Normal Balance:** Credit

**Definition:** The amount of financing sources payable to a trust fund or a Federal fund (as

defined by the Office of Management and Budget) that occurs as a result of a   
nonexchange transaction. This account does not close at yearend.

**Account Title:** Entitlement Benefits Due and Payable

**Account Number:** 216000

**Normal Balance:** Credit

**Definition:** The amount of any unpaid entitlement benefits due to any qualifying entity,

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

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

**Account Number:** 217000

**Normal Balance:** Credit

**Definition:** The amount of subsidy payable from a program account to a financing

account for both undisbursed direct loans and undisbursed guaranteed loans.   
This account does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Loan Guarantee Liability

**Account Number:** 218000

**Normal Balance:** Credit

**Definition:** The expected present value amount of cash flows to and from the U.S.

Federal Government from loan guarantees. This account is the financing   
fund for loan guarantee programs. Record all transactions that affect the   
subsidy for loan guarantees in this account. The initial transaction transfers

the subsidy monies from the program fund to the financing fund. Although   
the normal balance for this account is credit, it is acceptable in certain   
instances for this account to have a debit balance. This account does not   
close at yearend.

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

**Account Number:** 219000

**Normal Balance:** Credit

**Definition:** The amount of liabilities, not otherwise classified above, for which there is a

related budgetary obligation (USSGL account 49X1). This account does not   
close at yearend.

**Account Title:** Employee Health Care Liability Incurred but Not Reported   
**Account Number:** 219100

**Normal Balance:** Credit

**Definition:** The amount of claims or benefits that occurred during a particular time

period but that have not yet been reported or submitted to an insurer. This   
account does not close at yearend.

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

Banks   
**Account Number:** 219200

**Normal Balance:** Credit

**Definition:** The amount recorded for monetization/demonetization of SDRs to the

Federal Reserve Bank in exchange for dollars. This account does not close at   
yearend. This USSGL account is to be used only by the Department of the   
Treasury.

**Bulletin No. 2018-05 II AD - 33 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 219300

**Normal Balance:** Credit

**Definition:** The amount of corresponding liability representing the value of the reserve

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

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

**Account Number:** 221000

**Normal Balance:** Credit

**Definition:** The estimated amount of liability for salaries, wages, and funded annual

leave and sick leave that have been earned but are unpaid. (Refer to FASAB   
SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph   
84.) This account does not close at yearend.

**Account Title:** Withholdings Payable

**Account Number:** 221100

**Normal Balance:** Credit

**Definition:** The amount withheld from employees' salaries for taxes, employee benefit

contributions, wage garnishments, and other withholdings. This account does   
not close at yearend.

**Account Title:** Employer Contributions and Payroll Taxes Payable   
**Account Number:** 221300

**Normal Balance:** Credit

**Definition:** The amount of the employer portion of payroll taxes and benefit

contributions, such as retirement, including the Federal agency's contribution   
to the Thrift Savings Plan (Federal/Non-Federal Code attribute domain value   
"N"), and health and life insurance for covered employees. This account

does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 221500

**Normal Balance:** Credit

**Definition:** The amount due to former or inactive employees (not retired) and/or

beneficiaries. Other post employment benefits can include salary   
continuation, severance benefits, counseling, training, funded unemployment   
liability for Federal employees, funded Federal Employees' Compensation   
Act liability, and the current portion of veterans' disability compensation   
benefits. This is not an actuarial liability. This account does not close at   
yearend.

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

**Account Number:** 221600

**Normal Balance:** Credit

**Definition:** The amount of pension benefits, excluding Railroad Retirement Benefits and

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

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

**Account Number:** 221700

**Normal Balance:** Credit

**Definition:** The amount due from the administering Federal agencies to the benefit

carriers for providing health insurance employment benefits. (Refer to   
FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities,"   
paragraph 84.) This account does not close at yearend.

**Account Title:** Life Insurance Benefits Due and Payable to Beneficiaries

**Account Number:** 221800

**Normal Balance:** Credit

**Definition:** The amount of life insurance benefits due from the administering plans to

eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB   
SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph   
84.) This account does not close at yearend.

**Account Title:** Unfunded Leave

**Account Number:** 222000

**Normal Balance:** Credit

**Definition:** The amount recorded by an employer Federal agency for unpaid leave

earned that an employee is entitled to upon separation and that will be   
funded by future years' budgetary resources. This account does not close at   
yearend.

**Bulletin No. 2018-05 II AD - 35 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Unfunded FECA Liability

**Account Number:** 222500

**Normal Balance:** Credit

**Definition:** The amount of Federal Employees' Compensation Act (FECA) liability

billed to Federal agencies by the Department of Labor for FECA payments   
made on the Federal agencies' behalves. This liability will be funded by   
future years' budgetary resources. This is not an actuarial liability. This   
account does not close at yearend.

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

**Account Number:** 229000

**Normal Balance:** Credit

**Definition:** The amount of unfunded employment related liabilities not otherwise

classified above that will be funded by future years' budgetary resources.   
Include the unfunded liability for unemployment for Federal employees in   
this account. This account does not close at yearend.

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

**Account Number:** 231000

**Normal Balance:** Credit

**Definition:** The amount of payments received in advance of performance of activities for

which revenue has not been earned. This account does not close at yearend.

**Account Title:** Other Deferred Revenue

**Account Number:** 232000

**Normal Balance:** Credit

**Definition:** The amount of revenue or income received but not yet earned not otherwise

classified as advances or prepayments. An example is deferred revenue   
related to the pending sale of a forfeited asset. This account does not close at   
yearend.

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

Collections

**Account Number:** 240000

**Normal Balance:** Credit

**Definition:** The amount offsetting undeposited collections and collections deposited in

nonfiduciary deposit funds awaiting disposition. This account does not close   
at yearend.

**Account Title:** Liability for Clearing Accounts

**Account Number:** 241000

**Normal Balance:** Credit

**Definition:** The amount that offsets collections deposited in clearing accounts awaiting

disposition or reclassification. This account does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 251000

**Normal Balance:** Credit

**Definition:** The amount of loan principal payable to the Bureau of the Fiscal Service.

This account does not close at yearend.

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

**Account Number:** 251100

**Normal Balance:** Credit

**Definition:** The amount of accrued interest owed on a non-credit reform loan that has

been capitalized. Capitalized interest, like loan principal, is subject to

interest charges until such time as the debt is paid or otherwise settled. Also   
used to record the related payable resulting from the accretion of the original   
issue discount for Black Lung Disability Trust Fund Obligations. This   
account does not close at yearend.

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

**Account Number:** 252000

**Normal Balance:** Credit

**Definition:** The amount of loan principal owed to the Federal Financing Bank. This

account does not close at yearend.

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

Financing Authority

**Account Number:** 253000

**Normal Balance:** Credit

**Definition:** The par value of U.S. securities issued under general and special financing

authority. This account does not close at yearend.

**Account Title:** Discount on Securities Issued by Federal Agencies Under General

and Special Financing Authority

**Account Number:** 253100

**Normal Balance:** Debit

**Definition:** The discount amount on U.S. securities issued under general and special

financing authority. This account does not close at yearend.

**Account Title:** Premium on Securities Issued by Federal Agencies Under General

and Special Financing Authority

**Account Number:** 253200

**Normal Balance:** Credit

**Definition:** The premium amount on U.S. securities issued under general and special

financing authority. This account does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The amortization amount of discount on securities issued under general and

special financing authority. This account does not close at yearend.

**Account Title:** Amortization of Premium on Securities Issued by Federal Agencies

Under General and Special Financing Authority

**Account Number:** 253400

**Normal Balance:** Debit

**Definition:** The amortization amount of premium on securities issued under general and

special financing authority. This account does not close at yearend.

**Account Title:** Participation Certificates

**Account Number:** 254000

**Normal Balance:** Credit

**Definition:** The amount of liability for a Federal agency's share of participation

certificates. This account does not close at yearend.

**Account Title:** Other Debt

**Account Number:** 259000

**Normal Balance:** Credit

**Definition:** All other forms of U.S. Federal Government obligations, secured and

unsecured, not otherwise classified above. This account does not close at   
yearend.

**Account Title:** Actuarial Pension Liability

**Account Number:** 261000

**Normal Balance:** Credit

**Definition:** The amount recorded by the administering Federal agencies for actuarial

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

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Actuarial Health Insurance Liability

**Account Number:** 262000

**Normal Balance:** Credit

**Definition:** The amount recorded by the administering Federal agencies for actuarial

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

**Account Title:** Actuarial Life Insurance Liability

**Account Number:** 263000

**Normal Balance:** Credit

**Definition:** The amount recorded by administering Federal agencies for the expected

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

**Account Title:** Actuarial FECA Liability

**Account Number:** 265000

**Normal Balance:** Credit

**Definition:** The amount recorded by employer Federal agencies for the actuarial present

value of future Federal Employees' Compensation Act benefits provided to   
Federal employees or their beneficiaries as a result of work-related deaths,   
disability, or occupational disease. (Refer to FASAB SFFAS No. 5,

"Accounting for Liabilities of the Federal Government," paragraphs 95 and   
96.) This account does not close at yearend.

**Account Title:** Actuarial Liabilities for Federal Insurance and Guarantee Programs   
**Account Number:** 266000

**Normal Balance:** Credit

**Definition:** The amount recorded by administering Federal agencies for estimated losses

on Federal insurance and guarantee program claims (except social insurance   
and loan guarantee programs). This account does not close at yearend.

**Account Title:** Actuarial Liabilities for Treasury-Managed Benefit Programs   
**Account Number:** 267000

**Normal Balance:** Credit

**Definition:** The amount recorded by the Department of the Treasury for actuarial

liabilities of future benefit payments to be paid from programs such as the   
D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This   
account does not close at yearend.

**Bulletin No. 2018-05 II AD - 39 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Other Actuarial Liabilities

**Account Number:** 269000

**Normal Balance:** Credit

**Definition:** The amount recorded by administering Federal agencies for actuarial

liability of future benefit payments that is not otherwise classified above.   
Include other post employment benefit actuarial liability here; for example,   
actuarial liability for the Department of Veterans Affairs burial and   
compensation. This account does not close at yearend.

**Account Title:** Prior Liens Outstanding on Acquired Collateral

**Account Number:** 291000

**Normal Balance:** Credit

**Definition:** The value of liens approved and accepted as being claims against assets

acquired through loan defaults. This account does not close at yearend.

**Account Title:** Contingent Liabilities

**Account Number:** 292000

**Normal Balance:** Credit

**Definition:** The amount that is recognized as a result of a past event where a future

outflow or other sacrifice of resource is probable and measurable. Record a   
contingent liability related to environmental cleanup cost in USSGL account   
299500, "Estimated Cleanup Cost Liability." This account does not close at   
yearend.

**Account Title:** Contingent Liabilities - Federal Government Sponsored Enterprise   
**Account Number:** 292200

**Normal Balance:** Credit

**Definition:** The amount of liquidity accruals and/or markup of liquidity preference

accrued in a prior year for Government Sponsored Enterprise. It is probable   
that the amount will result in a measurable future outflow or other sacrifice   
of resources. This account does not close at yearend.

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

**Account Number:** 292300

**Normal Balance:** Credit

**Definition:** The amount recognized as a result of past events where a capital transfer to a

General Fund Receipt Account is probable and measurable. This account   
offsets USSGL account 192300, "Contingent Receivable for Capital   
Transfers." This account does not close at yearend.

**Bulletin No. 2018-05 II AD - 40 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Capital Lease Liability

**Account Number:** 294000

**Normal Balance:** Credit

**Definition:** The present value of liabilities for assets acquired under a lease agreement

that meets the test for capitalizing the assets. This account does not close at   
yearend.

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

**Account Number:** 296000

**Normal Balance:** Credit

**Definition:** The amount of reinstated valid accounts payable that were canceled. This

account does not close at yearend.

**Account Title:** Liability for Capital Transfers

**Account Number:** 297000

**Normal Balance:** Credit

**Definition:** The amount to be transferred to a General Fund Receipt Account. This

includes excess amounts in liquidating funds. This account does not close at   
yearend.

**Account Title:** Custodial Liability

**Account Number:** 298000

**Normal Balance:** Credit

**Definition:** The amount of custodial revenue, as defined by FASAB SFFAS No. 7, yet to

be transferred to another entity. For amounts collected or to be collected on   
behalf of the General Fund of the U.S. Government, use Federal/Non-   
Federal Code attribute domain value "G" and Transaction Partner Agency   
Identifier attribute domain value "099." For all other amounts, use the   
appropriate attribute domain value. This USSGL account is included on the   
USSGL crosswalk for the Statement of Custodial Activity or on a custodial   
footnote. This account does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 298500

**Normal Balance:** Credit

**Definition:** The amount of non-entity assets held in a General Fund Receipt Account or

other Department of the Treasury account symbol for transfer to other   
Federal entities. This account excludes amounts defined as custodial in   
FASAB SFFAS No. 7. For amounts collected or to be collected on behalf of   
the General Fund of the U.S. Government that are not on the Statement of   
Custodial Activity or on a custodial footnote, use Federal/Non-Federal Code   
attribute domain value "G" and Transaction Partner Agency Identifier   
attribute domain value "099." This USSGL account is included on the   
USSGL crosswalk for the Balance Sheet, but it is not included on the

USSGL crosswalk for the Statement of Custodial Activity nor on a custodial   
footnote. This account does not close at yearend.

**Account Title:** Other Liabilities Without Related Budgetary Obligations   
**Account Number:** 299000

**Normal Balance:** Credit

**Definition:** Other liabilities not otherwise classified, for which there is not a related

budgetary obligation. This account does not close at yearend.

**Account Title:** Other Liabilities - Reductions

**Account Number:** 299100

**Normal Balance:** Credit

**Definition:** Other liabilities of reductions where there is not a related budgetary

obligation. Use while awaiting a warrant to be issued for a reduction (i.e.,   
rescission, across-the-board reduction, and sequestration). The warrant must   
be issued by yearend. This account does not close at yearend.

**Account Title:** Estimated Cleanup Cost Liability

**Account Number:** 299500

**Normal Balance:** Credit

**Definition:** The estimated amount of liability for projected future cleanup costs (not yet

due and payable) associated with removing, containing, and/or disposing of   
(1) hazardous waste from property, or (2) material and/or property consisting   
of hazardous waste at permanent or temporary closure or shutdown of the   
associated property, plant, and equipment. This account does not close at   
yearend.

**Bulletin No. 2018-05 II AD - 42 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Unexpended Appropriations - Cumulative

**Account Number:** 310000

**Normal Balance:** Credit

**Definition:** The amount of unexpended appropriations after fiscal yearend closing. The

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

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

**Account Number:** 310100

**Normal Balance:** Credit

**Definition:** The amount of new appropriations received during the fiscal year. Special

and trust funds do not use this USSGL account to record appropriations of   
dedicated collections. However, special and trust funds that receive   
appropriations from the General Fund of the U.S. Government are to use this   
account.

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

**Account Number:** 310200

**Normal Balance:** Credit

**Definition:** The amount of unexpended appropriations, from current or prior years,

transferred in during the fiscal year. Special and trust funds that receive   
appropriations from the General Fund of the U.S. Government are to use this   
account for transfers of unexpended appropriations.

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

**Account Number:** 310300

**Normal Balance:** Debit

**Definition:** The amount of unexpended appropriations, from current or prior years,

transferred out during the fiscal year. Special and trust funds that receive   
appropriations from the General Fund of the U.S. Government are to use this   
account for transfers of unexpended appropriations.

**Bulletin No. 2018-05 II AD - 43 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The amount of net increase or decrease to unexpended appropriations due to

errors in years preceding the prior-year's financial statements that resulted   
from mathematical mistakes, mistakes in the application of accounting   
principles, or oversight or misuse of facts that existed at the time the

financial statements were prepared. Use only when comparative financial   
statements are being presented. Although the normal balance for this account   
is debit, it is acceptable in certain instances for this account to have a credit   
balance.

**Account Title:** Unexpended Appropriations - Adjustments

**Account Number:** 310600

**Normal Balance:** Debit

**Definition:** The amount of adjustments during the fiscal year to unexpended

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

**Account Title:** Unexpended Appropriations - Used

**Account Number:** 310700

**Normal Balance:** Debit

**Definition:** The amount of reduction during the fiscal year to unexpended appropriations

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

**Bulletin No. 2018-05 II AD - 44 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 310800

**Normal Balance:** Debit

**Definition:** The amount of net increase or decrease to unexpended appropriations due to

errors in prior-period financial statements that resulted from mathematical   
mistakes, mistakes in the application of accounting principles, or oversight   
or misuse of facts that existed at the time the financial statements were

prepared. Use USSGL account 310500, Unexpended Appropriations - Prior   
Period Adjustments Due to Corrections of Errors - Years Preceding the Prior   
Year for the amount of net increase or decrease to unexpended

appropriations due to errors occurring in years preceding the prior year's   
financial statements. Although the normal balance for this account is debit, it   
is acceptable in certain instances for this account to have a credit balance.

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

Changes in Accounting Principles

**Account Number:** 310900

**Normal Balance:** Debit

**Definition:** The amount of net increase or decrease to unexpended appropriations from a

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

**Account Title:** Appropriations Outstanding - Cumulative

**Account Number:** 320000

**Normal Balance:** Debit

**Definition:** The cumulative amount of appropriation outstanding for warrants issued and

adjustments for appropriations. The balance in this account remains the same   
during the fiscal year. Activity to increase or decrease appropriations   
outstanding is reflected in other USSGL accounts in the 320000 series which   
will close into this USSGL account at yearend. This account is for the   
General Fund of the U.S. Government use only. This account does not close   
at yearend.

**Bulletin No. 2018-05 II AD - 45 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 320100

**Normal Balance:** Debit

**Definition:** The amount of appropriations outstanding for warrants issued to Federal

agencies during the fiscal year by the General Fund of the U.S. Government.   
Warrants issued to special or trust funds, other than dedicated and earmarked   
receipts, are included in this account. This account corresponds to the

Federal reporting entity's Unexpended Appropriations- Appropriations   
Received (USSGL account 310100). This account is for the General Fund of   
the U.S. Government use only.

**Account Title:** Appropriations Outstanding - Transfers

**Account Number:** 320110

**Normal Balance:** Debit

**Definition:** The amount of unexpended appropriations, from current or prior years,

transferred during the fiscal year. Although the normal balance for this   
account is debit, it is acceptable in certain instances for this account to have   
a Credit balance. This account is for the General Fund of the U.S.   
Government use only.

**Account Title:** Appropriations Outstanding - Adjustments

**Account Number:** 320600

**Normal Balance:** Credit

**Definition:** The amount of adjustments during the fiscal year to appropriations

outstanding from current or prior years. Examples of adjustments include   
rescissions and cancellation of expired appropriations. Although the normal   
balance for this account is a credit, it is acceptable in certain instances for

this account to have a debit balance. This account corresponds to the Federal   
reporting entity's Unexpended Appropriations- Adjustments (USSGL

account 310600). This account is for the General Fund of the U.S.   
Government use only.

**Account Title:** Appropriations Outstanding - Used

**Account Number:** 320700

**Normal Balance:** Credit

**Definition:** The amount of reduction during the fiscal year to appropriations outstanding

from current or prior years. This account corresponds to the agencies'   
USSGL account 310700, "Unexpended Appropriations - Used". This   
account is for the General Fund of the U.S. Government use only.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Cumulative Results of Operations

**Account Number:** 331000

**Normal Balance:** Credit

**Definition:** The amount of net difference since the inception of the activity between (1)

expenses and losses, and (2) financing sources including appropriations,   
revenues, and gains. Although the normal balance for this account is credit,   
it is acceptable in certain instances for this account to have a debit balance.   
This account does not close at yearend.

**Account Title:** Fiduciary Net Assets

**Account Number:** 340000

**Normal Balance:** Credit

**Definition:** The value of beneficiaries' equity. Fiduciary activities generally do not

crosswalk to the Federal entity's financial statements, but they should be   
included in the Federal entity's notes to the financial statements, as required   
by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities." This   
account does not close at yearend.

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

**Account Number:** 341000

**Normal Balance:** Credit

**Definition:** Contributions increase fiduciary net assets. Contributions include cash

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

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

**Account Number:** 342000

**Normal Balance:** Debit

**Definition:** Disbursements to and on behalf of beneficiaries decrease fiduciary net

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

**Account Title:** Estimated Indefinite Contract Authority

**Account Number:** 403200

**Normal Balance:** Debit

**Definition:** The estimated amount of indefinite contract authority during the fiscal year

that permits a Federal agency to incur obligations in advance of liquidating   
authority.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 403400

**Normal Balance:** Credit

**Definition:** Estimated amounts of reductions or increases during the fiscal year to

contract authority. This also includes the estimated liquidation of contract   
authority from offsetting collections. Although the normal balance for this   
account is credit, it is acceptable in certain instances for this account to have

a debit balance.

**Account Title:** Estimated Indefinite Borrowing Authority

**Account Number:** 404200

**Normal Balance:** Debit

**Definition:** The amount of estimated indefinite borrowing authority required to finance

estimated obligations during the current year. The balance in this account   
will be adjusted to zero at yearend.

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

**Account Number:** 404400

**Normal Balance:** Credit

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

authority.

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

Current-Year Authority

**Account Number:** 404700

**Normal Balance:** Credit

**Definition:** Anticipated amounts to be transferred from current-year resources to the

General Fund of the U.S. Government during the fiscal year via   
nonexpenditure transfers.

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

Prior-Year Balances

**Account Number:** 404800

**Normal Balance:** Credit

**Definition:** Anticipated amounts to be transferred from prior-year balances to the

General Fund of the U.S. Government during the fiscal year via   
nonexpenditure transfers.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 405000

**Normal Balance:** Credit

**Definition:** An amount equal to the anticipated offsetting collections or offsetting

receipts used to reduce the appropriation derived from the General Fund of   
the U.S. Government while waiting for the appropriation warrant to be   
adjusted. The balance in this account will be adjusted to zero at year end.

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

**Account Number:** 406000

**Normal Balance:** Debit

**Definition:** The amount of non-Federal entity collections, excluding reimbursables,

expected in the current fiscal year.

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

**Account Number:** 407000

**Normal Balance:** Debit

**Definition:** The amount of Federal agency collections, excluding reimbursables,

expected in the current fiscal year.

**Account Title:** Amounts Appropriated From a Specific Treasury-Managed Trust

Fund TAFS - Receivable - Transferred

**Account Number:** 408100

**Normal Balance:** Credit

**Definition:** The amount in USSGL account 412600, "Amounts Appropriated From

Specific Invested TAFS - Receivable," transferred from one Treasury   
Appropriation Fund Symbol to another. Although the normal balance for this   
account is credit, it is acceptable for this account to have a debit balance.

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

Balances - Transferred

**Account Number:** 408200

**Normal Balance:** Credit

**Definition:** The amount in USSGL account 416600, "Allocations of Realized Authority

- To Be Transferred From Invested Balances," transferred from one Treasury   
Appropriation Fund Symbol to another. Although the normal balance for this   
account is credit, it is acceptable for this account to have a debit balance.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Transfers - Current-Year Authority - Receivable - Transferred   
**Account Number:** 408300

**Normal Balance:** Credit

**Definition:** The amount in USSGL account 417100, "Nonallocation Transfers of

Invested Balances - Receivable," transferred from one Treasury

Appropriation Fund Symbol to another. Although the normal balance for this   
account is credit, it is acceptable for this account to have a debit balance.

**Account Title:** Debt Liquidation Appropriations

**Account Number:** 411100

**Normal Balance:** Debit

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

language.

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

**Account Number:** 411200

**Normal Balance:** Debit

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

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

Fund Receipts

**Account Number:** 411300

**Normal Balance:** Debit

**Definition:** The amount of receipts appropriated from an "unavailable" trust or special

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

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

Receipts

**Account Number:** 411400

**Normal Balance:** Debit

**Definition:** The amount of receipts appropriated from an "available" trust or special fund

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

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Loan Subsidy Appropriation

**Account Number:** 411500

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated by law for loan subsidies in

direct loan and loan guarantee programs.

**Account Title:** Debt Forgiveness Appropriation

**Account Number:** 411600

**Normal Balance:** Debit

**Definition:** The amount of budget authority that Congress provides equivalent to an

inferred appropriation to retire debt as specified in a public law. This   
excludes debt subject to credit reform.

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

**Account Number:** 411601

**Normal Balance:** Debit

**Definition:** The amount of adjustment to budgetary resources where Congress provides

the legal authority to cancel outstanding debt but no appropriation.

**Account Title:** Loan Administrative Expense Appropriation

**Account Number:** 411700

**Normal Balance:** Debit

**Definition:** The amount of new budget authority appropriated by law for administrative

expenses in direct loan and loan guarantee programs.

**Account Title:** Reestimated Loan Subsidy Appropriation

**Account Number:** 411800

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for direct loan and loan

guarantee subsidies based upon reestimates as specified in the Federal Credit   
Reform Act of 1990.

**Account Title:** Other Appropriations Realized

**Account Number:** 411900

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated as specified in the

appropriation language for all other appropriations not otherwise classified.

**Account Title:** Other Appropriations Realized - International Monetary Fund   
**Account Number:** 411990

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary

Fund as specified in the appropriation language. This USSGL can only be   
used by the Department of the Treasury.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 411991

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary

Fund as specified in the appropriation language for the increase in the   
reserve tranche position. This USSGL account can only be used by the   
Department of the Treasury.

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

of Credit

**Account Number:** 411992

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary

Fund as specified in the appropriation language for the increase in the letter   
of credit. This USSGL account can only be used by the Department of the   
Treasury.

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

Arrangements to Borrow (NAB)

**Account Number:** 411993

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary

Fund as specified in the appropriation language for the increase in the New   
Arrangements to Borrow. This USSGL account can only be used by the   
Department of the Treasury.

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

Exchange Rate Changes (NAB)

**Account Number:** 411994

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary

Fund due to an increase in the exchange rate in the New Arrangements to   
Borrow. This USSGL account can only be used by the Department of the   
Treasury.

**Account Title:** Anticipated Indefinite Appropriations

**Account Number:** 412000

**Normal Balance:** Debit

**Definition:** The current estimate of anticipated indefinite amounts to become available

under either a standing provision of law or a new appropriation that provides   
budget authority.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** The amount of authority reclassified from USSGL account 412600,

"Amounts Appropriated From Specific Invested TAFS - Receivable,"

because of a cancellation. Since this is a reclassification of a receivable,

there is no impact on fund balance. Use this account only in a specific

Federal agency expenditure account where the receivable is from an invested   
expenditure account.

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

Securities

**Account Number:** 412200

**Normal Balance:** Debit

**Definition:** The amount receivable for interest on the Bureau of the Fiscal Service

securities to be paid in the future. Only the Bureau of the Fiscal Service may   
use this account. This account does not close at yearend

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

Receivable - Temporary Reduction

**Account Number:** 412300

**Normal Balance:** Debit

**Definition:** The amount of authority reclassified from USSGL account 412600,

"Amounts Appropriated From Specific Invested TAFS - Receivable,"   
because of a temporary reduction. Since this is a reclassification of a   
receivable, there is no impact on fund balance. Use this account only in a   
specific Federal agency expenditure account where the receivable is from an   
invested expenditure account.

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

Payable - Temporary Reduction/Cancellation

**Account Number:** 412400

**Normal Balance:** Credit

**Definition:** The amount of authority reclassified from USSGL account 412700,

"Amounts Appropriated From Specific Invested TAFS - Payable," because   
of a temporary reduction or cancellation. Since this is a reclassification of a   
payable, there is no impact on fund balance. Use this account only in an

invested expenditure account where the payable is to a specific Federal   
agency expenditure account.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 412500

**Normal Balance:** Debit

**Definition:** The amount appropriated to a financing account from a permanent indefinite

appropriation to cover the cost of a modification adjustment transfer.   
Modification costs are calculated using a current discount rate at which a   
cohort pays or earns interest. When the cost of a modification is less when   
calculated at the current discount rate than at the discount rate at which the   
cohort pays or earns interest, a modification adjustment transfer   
appropriation is required.

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Receivable   
**Account Number:** 412600

**Normal Balance:** Debit

**Definition:** Amounts appropriated in an appropriation or authorization act from an

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

at yearend.

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Payable   
**Account Number:** 412700

**Normal Balance:** Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from an

invested Treasury Appropriation Fund Symbol (TAFS) to a specific   
expenditure account. The amounts appropriated to the Federal agency will be   
accomplished via nonexpenditure transfer; however, the amounts are

reflected in the Budget of the United States Government: Appendix as an   
appropriation rather than as a transfer. For cash management purposes, the   
funds remain invested until needed for disbursement; therefore, a payable is   
required to reflect the total budget authority. This account does not close at   
yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Transfers-In   
**Account Number:** 412800

**Normal Balance:** Debit

**Definition:** Amounts appropriated in an appropriation or authorization act from a

Federal agency Treasury Appropriation Fund Symbol (TAFS) to a specific   
agency expenditure account and transferred in via nonexpenditure transfer.   
However, the amounts are reflected in the Budget of the United States

Government: Appendix as an appropriation rather than a transfer. Exceptions   
for use of this account, in the absence of investment authority, include the   
transfers-in of special fund user fees to a Nuclear Regulatory Commission or   
Internal Revenue Service general fund expenditure account.

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Transfers-Out **Account Number:** 412900

**Normal Balance:** Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from an

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

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

**Account Number:** 413000

**Normal Balance:** Credit

**Definition:** The amount of the excess portion of an appropriation to liquidate obligations

incurred against contract authority that is no longer required.

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

**Account Number:** 413100

**Normal Balance:** Debit

**Definition:** The amount of new authority to incur obligations in advance of a separate

appropriation of liquidating cash or collections.

**Account Title:** Substitution of Contract Authority

**Account Number:** 413200

**Normal Balance:** Credit

**Definition:** The amount of spending authority from offsetting collections represented by

unfilled customer orders or accounts receivable used to replace obligated   
contract authority as a budgetary resource. Note: This account can only be   
used by the Department of Defense.

**Bulletin No. 2018-05 II AD - 55 June 2018**

**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 413300

**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile contract authority to obligations for

Treasury Appropriation Fund Symbols that are funded with indefinite   
contract authority.

**Account Title:** Contract Authority Withdrawn

**Account Number:** 413400

**Normal Balance:** Credit

**Definition:** The amount of unfunded indefinite contract authority withdrawn due to

recoveries of prior-year obligations.

**Account Title:** Contract Authority Liquidated

**Account Number:** 413500

**Normal Balance:** Credit

**Definition:** The amount of funds received during the fiscal year from appropriations,

nonexpenditure transfers, or offsetting collections that liquidate contract   
authority.

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

**Account Number:** 413600

**Normal Balance:** Credit

**Definition:** The appropriation of trust fund receipts from one trust fund to liquidate

contract authority in another trust fund, where the nonexpenditure transfer of   
funds has not yet been accomplished. For cash management purposes, the   
funds remain invested until needed for disbursement. This account does not   
close at yearend

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

**Account Number:** 413700

**Normal Balance:** Debit

**Definition:** The amount of contract authority transferred between parent and allocation

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

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

**Account Number:** 413800

**Normal Balance:** Debit

**Definition:** The amount of liquidating appropriations received during the fiscal year to

fund contract authority as specified in the appropriation language.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Contract Authority Carried Forward

**Account Number:** 413900

**Normal Balance:** Debit

**Definition:** The amount of contract authority carried forward into the next fiscal year.

This account does not close at yearend.

**Account Title:** Substitution of Borrowing Authority

**Account Number:** 414000

**Normal Balance:** Credit

**Definition:** The amount of borrowing authority replaced by appropriations or offsetting

collections that were initially used to liquidate obligations incurred against   
authority to borrow.

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

**Account Number:** 414100

**Normal Balance:** Debit

**Definition:** The authorized amount of new authority to expend monies borrowed from

the Bureau of the Fiscal Service or other investors. Report authority   
borrowed for such obligations even though the Federal agency ultimately   
will use subsequent appropriations or offsetting collections to liquidate the   
obligations.

**Account Title:** Actual Repayment of Borrowing Authority Converted to Cash   
**Account Number:** 414200

**Normal Balance:** Credit

**Definition:** Amounts transferred to the General Fund of the U.S. Government by a

nonexpenditure transfer for unused or excess borrowing amounts to repay   
debt. The borrowing authority has been exercised but has not been used to   
liquidate obligations.

**Account Title:** Current-Year Decreases to Indefinite Borrowing Authority Realized **Account Number:** 414300

**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile current-year borrowing authority realized

to obligations for Treasury Appropriation Fund Symbols that are funded   
with indefinite borrowing authority.

**Account Title:** Borrowing Authority Withdrawn

**Account Number:** 414400

**Normal Balance:** Credit

**Definition:** The amount of indefinite borrowing authority withdrawn due to recoveries

of prior- year obligations where the authority to borrow was not borrowed.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 414500

**Normal Balance:** Credit

**Definition:** The amount of nonexpenditure transfers during the fiscal year that reduces

borrowing authority.

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

**Account Number:** 414600

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal

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

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

**Account Number:** 414700

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal

year from prior-year balances to repay debt. This excludes amounts related   
to actual repayments of borrowing authority converted to cash.

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

**Account Number:** 414800

**Normal Balance:** Debit

**Definition:** The amount drawn during the fiscal year to fund borrowing authority at the

time of disbursement.

**Account Title:** Borrowing Authority Carried Forward

**Account Number:** 414900

**Normal Balance:** Debit

**Definition:** The amount of borrowing authority carried forward into the next fiscal year

for definite borrowing authority. For indefinite borrowing authority, this will   
be the amount that is supported by unpaid obligations (undelivered orders

and expended authority). This account does not close at yearend.

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

**Account Number:** 415000

**Normal Balance:** Debit

**Definition:** The amount of new budget authority transferred in based on a law that

extends the availability of unobligated balances of budget authority that have   
expired, as a result of legislation enacted subsequent to the law that provided   
the budget authority. This transaction is accomplished via an SF 1151:

Nonexpenditure Transfer Authorization.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II 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:** Amounts actually transferred by nonexpenditure transfer during the fiscal

year of current-year resources to capital transfer miscellaneous receipt   
accounts, such as Treasury Appropriation Fund Symbols series 161000,   
"Earnings of Government-Owned Enterprises," and 281000, "Repayments of   
Capital Investment, Government-Owned Enterprises."

**Account Title:** Actual Capital Transfers to the General Fund of the U.S.

Government, Prior-Year Balances

**Account Number:** 415200

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal

year of prior- year unobligated balances to capital transfer miscellaneous   
receipt accounts, such as Treasury Appropriation Fund Symbols series   
161000, "Earnings of Government-Owned Enterprises," and 281000   
"Repayments of Capital Investment, Government-Owned Enterprises."

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

**Account Number:** 415300

**Normal Balance:** Debit

**Definition:** The amount of contract authority transferred between two non-allocation

Treasury Appropriation Fund Symbols. This occurs before the actual transfer   
of funds, which will later be accomplished as a non-expenditure non-   
allocation transfer. Only the Department of Transportation may use this   
account. Although the normal balance for this account is debit, it is

acceptable for this account to have a credit balance. This account is reduced

at yearend by the amount of appropriations received to liquidate contract   
authority non-allocation transferred. This account does not close at yearend.

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

Transferred

**Account Number:** 415400

**Normal Balance:** Debit

**Definition:** The amount of liquidating appropriations received during the fiscal year to

fund contract authority transferred from one non-allocation Treasury   
Appropriation Fund Symbol to another. The transfer is accomplished via an   
SF 1151: Nonexpenditure Transfer Authorization. Only the Department of   
Transportation may use this account. Although the normal balance for this   
account is debit, it is acceptable for this account to have a credit balance.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 415500

**Normal Balance:** Debit

**Definition:** The amount of liquidating appropriations received during the fiscal year to

fund contract authority transferred from the parent Treasury Appropriation   
Fund Symbol (TAFS) to its Allocation TAFS. The transfer is accomplished   
via SF 1151: Nonexpenditure Transfer Authorization. Only the Department   
of Transportation and agencies that receive allocation transfers from the   
Department of Transportation may use this account. Although the normal   
balance for this account is debit, it is acceptable for this account to have a   
credit balance.

**Account Title:** Authority Made Available From Receipt or Appropriation Balances

Previously Precluded From Obligation

**Account Number:** 415700

**Normal Balance:** Debit

**Definition:** The amount of budget authority that becomes available for obligation from

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

**Account Title:** Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

**Account Number:** 415800

**Normal Balance:** Debit

**Definition:** The amount of budget authority that becomes available for obligation from

balances of offsetting collections previously precluded from obligation. This   
occurs when current-year offsetting collections do not cover current-year   
obligations or when certain legal requirements are met. The balance in this   
account closes into USSGL account 439800, "Offsetting Collections   
Temporarily Precluded From Obligation."

**Account Title:** Repayment of Repayable Advances - Current-Year Authority   
**Account Number:** 415900

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal

year to Advances to the Unemployment Trust Fund and Other Funds for   
repayment of repayable advances. This transaction is accomplished via a   
Nonexpenditure Transfer. This USSGL account is to be used by only the   
Department of Labor and Department of Health and Human Services. Use   
only with Office of Management and Budget approval.

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**Accounts and Definitions**

**Account Title:** Repayment of Repayable Advances - Prior-Year Balances   
**Account Number:** 415901

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal

year to Advances to the Unemployment Trust Fund and Other Funds for   
repayment of repayable advances of prior year balances. This transaction is   
accomplished via a Nonexpenditure Transfer. This USSGL account is to be   
used by only the Department of Labor and Department of Health and Human   
Services. Use only with Office of Management and Budget approval. The   
balance is the result of recoveries of prior year obligations.

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

**Account Number:** 416000

**Normal Balance:** Debit

**Definition:** The net amount of anticipated nonexpenditure transfers during the fiscal year

of current-year unobligated authority to or from appropriations and funds.   
Although the normal balance for this account is debit, it is acceptable in   
certain instances for this account to have a credit balance.

**Account Title:** Allocations of Authority - Anticipated From Invested Balances   
**Account Number:** 416500

**Normal Balance:** Debit

**Definition:** The amount of new budget authority anticipated by a receiving allocation

Treasury Appropriation Fund Symbol (TAFS), based on an apportionment   
request by the receiving TAFS, to be distributed from the parent TAFS via   
nonexpenditure transfer, during the fiscal year. Use this USSGL account in   
conjunction with USSGL accounts 416600, "Allocations of Realized

Authority - To Be Transferred From Invested Balances," and/or 416700,   
"Allocations of Realized Authority - Transferred From Invested Balances."

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**Accounts and Definitions**

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

**Account Number:** 416600

**Normal Balance:** Debit

**Definition:** The amount of undistributed funds to be allocated between two Treasury

Appropriation Fund Symbols (TAFS) where the parent TAFS maintains   
invested balances. The parent TAFS would record a normal credit to this   
account, and the receiving TAFS would record a normal debit to this

account. For cash management purposes, the funds remain invested until   
needed for disbursement. This USSGL account is to be recorded mainly by   
trust funds and special funds, which typically have investment authority.   
(This occurs before the request for an SF 1511: Nonexpenditure Transfer   
Authorization and is only permissible under specific circumstances.)   
Although the normal balance for this account is debit, it is acceptable for this   
account to have a credit balance. This account does not close at yearend.

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

Balances

**Account Number:** 416700

**Normal Balance:** Debit

**Definition:** The net amount of realized authority and accomplished nonexpenditure

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

**Account Title:** Allocations of Realized Authority Reclassified - Authority To Be

Transferred From Invested Balances - Temporary Reduction   
**Account Number:** 416800

**Normal Balance:** Debit

**Definition:** The amount of authority reclassified from USSGL account 416600,

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

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 417000

**Normal Balance:** Debit

**Definition:** The amount of realized nonexpenditure transfers between two Treasury

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

**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable   
**Account Number:** 417100

**Normal Balance:** Debit

**Definition:** The amount to be transferred in of unrealized non-expenditure transfers of

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

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

**Account Number:** 417200

**Normal Balance:** Credit

**Definition:** The amount to be transferred out of unrealized non-expenditure transfers of

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

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**Accounts and Definitions**

**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred   
**Account Number:** 417300

**Normal Balance:** Debit

**Definition:** The amount of non-expenditure transfers of invested balances accomplished

via an SF 1151: Nonexpenditure Transfer Authorization, that reduce   
previously established USSGL accounts 417100, "Non-Allocation Transfers   
of Invested Balances - Receivable" or 417200, "Non-Allocation Transfers of   
Invested Balances - Payable." Although the normal balance for this account   
is debit, it is acceptable for this account to have a credit balance.

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

Accounts

**Account Number:** 417500

**Normal Balance:** Debit

**Definition:** The amount of new budget authority transferred between a parent Treasury

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

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

Accounts - International Monetary Fund

**Account Number:** 417590

**Normal Balance:** Debit

**Definition:** The amount of new budget authority transferred between a parent Treasury

Appropriation Fund Symbol (TAFS) and a receiving TAFS via an   
accomplished nonexpenditure transfer, during the fiscal year, when no   
investment authority is involved. This USSGL account is to be recorded for   
International Monetary Fund. Although the normal balance for this account   
is debit, it is acceptable for this account to have a credit balance. This   
USSGL can only be used by the Department of the Treasury.

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

**Account Number:** 417600

**Normal Balance:** Debit

**Definition:** The amount of unobligated prior-year balances transferred between a parent

Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an   
accomplished nonexpenditure transfer. Although the normal balance for this   
account is debit, it is acceptable for this account to have a credit balance.

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**Accounts and Definitions**

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

**Account Number:** 417690

**Normal Balance:** Debit

**Definition:** The amount of unobligated prior-year balances transferred between a parent

Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an   
accomplished nonexpenditure transfer. This USSGL account is to be

recorded for International Monetary Fund. Although the normal balance for   
this account is debit, it is acceptable for this account to have a credit balance.   
This USSGL can only be used by the Department of the Treasury.

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

**Account Number:** 418000

**Normal Balance:** Debit

**Definition:** The net amount of anticipated nonexpenditure transfers of prior-year

unobligated balances to or from appropriations and funds. Although the   
normal balance for this account is debit, it is acceptable in certain instances   
for this account to have a credit balance.

**Account Title:** Anticipated Balance Transfers - Unobligated Balances - Legislative

Change of Purpose

**Account Number:** 418300

**Normal Balance:** Debit

**Definition:** The amount of anticipated nonexpenditure transfers of prior-year

unobligated balances between two unexpired Treasury Appropriation Fund   
Symbols resulting from legislation that changed the purpose for which the   
balances are available for obligation. These anticipated transfers are

reflected as anticipated transfers of new budget authority on the SF 133:   
Report on Budget Execution and Budgetary Resources. Although the normal   
balance for this account is debit, it is acceptable in certain instances for this   
account to have a credit balance.

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

**Account Number:** 419000

**Normal Balance:** Debit

**Definition:** The net amount of realized nonexpenditure transfers during the fiscal year of

prior-year unobligated balances to or from appropriations and funds.   
Although the normal balance for this account is debit, it is acceptable for this   
account to have a credit balance.

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**Accounts and Definitions**

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

**Account Number:** 419100

**Normal Balance:** Debit

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from

an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired   
TAFS as a result of authority to extend the period of availability of the   
expired balances that does not meet the definition of a reappropriation. This   
transaction is accomplished via an SF 1151: Nonexpenditure Transfer   
Authorization. Use only with Office of Management and Budget approval.   
Although the normal balance for this account is debit, it is acceptable for this   
account to have a credit balance.

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

**Account Number:** 419200

**Normal Balance:** Debit

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from

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

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

Purpose   
**Account Number:** 419300   
**Normal Balance:** Debit

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

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**Accounts and Definitions**

**Account Title:** Transfer of Obligated Balances

**Account Number:** 419500

**Normal Balance:** Debit

**Definition:** The amount of resources with obligations transferred to or from

appropriations and funds recorded via nonexpenditure transfer during the   
fiscal year. Although the normal balance for this account is debit, it is   
acceptable for this account to have a credit balance.

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

**Account Number:** 419600

**Normal Balance:** Debit

**Definition:** The amount of realized nonexpenditure transfers-in during the fiscal year of

unobligated balances to an expired Treasury Appropriation Fund Symbol   
(TAFS) from another expired TAFS. Examples include when it is required   
that an expired recipient TAFS return unobligated authority back to the   
originating TAFS, which also is expired. This transaction is accomplished   
via SF 1151: Nonexpenditure Transfer Authorization.

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

**Account Number:** 419700

**Normal Balance:** Credit

**Definition:** The amount of realized nonexpenditure transfers-out during the fiscal year of

unobligated balances from an expired Treasury Appropriation Fund Symbol   
(TAFS) to another expired TAFS. Examples include when it is required that   
an expired recipient TAFS return unobligated authority back to the

originating TAFS, which also is expired. This transaction is accomplished   
via SF 1151: Nonexpenditure Transfer Authorization.

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

**Account Number:** 419900

**Normal Balance:** Debit

**Definition:** The amount of transfers during the fiscal year of unobligated expenditure

transfers receivable from an expired Treasury Appropriation Fund Symbol   
(TAFS) to an unexpired TAFS. This transaction is not accomplished via an   
SF 1151: Nonexpenditure Transfer Authorization. Although the normal

balance for this account is debit, it is acceptable in certain instances for this   
account to have a credit balance.

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

**Account Number:** 420100

**Normal Balance:** Debit

**Definition:** This account is used at yearend closing to consolidate the total amount of

actual resources collected from all sources. This account does not close at   
yearend.

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**Accounts and Definitions**

**Account Title:** Total Actual Resources - Collected - International Monetary Fund   
**Account Number:** 420190

**Normal Balance:** Debit

**Definition:** This account is used at yearend closing to consolidate the total amount of

actual resources collected from all sources for the International Monetary   
Fund that does not crosswalk to the budgetary reports. This account does not   
close at yearend. This USSGL can only be used by the Department of the   
Treasury.

**Account Title:** Adjustment to Total Resources - Disposition of Canceled Payables   
**Account Number:** 420800

**Normal Balance:** Credit

**Definition:** The amount of an adjustment to a canceled payable in a canceled Treasury

Appropriation Fund Symbol (for example, an adjustment is to pay for a   
canceled payable).

**Account Title:** Anticipated Reimbursements and Other Income

**Account Number:** 421000

**Normal Balance:** Debit

**Definition:** The estimate of reimbursements expected to be earned during the current

fiscal year, subject to Office of Management and Budget apportionment,   
other authorized reimbursements, and/or other income for which current   
fiscal year obligational authority is automatically established based on

customer orders received.

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

**Account Number:** 421200

**Normal Balance:** Debit

**Definition:** The amount of current-year spending authority from offsetting collections

reclassified to liquidate a prior-year deficiency. This excludes reimbursable   
and unfilled customer order activity.

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

**Account Number:** 421500

**Normal Balance:** Debit

**Definition:** The amount of anticipated appropriation expenditure transfers from a trust

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

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**Accounts and Definitions**

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

**Account Number:** 422100

**Normal Balance:** Debit

**Definition:** The total amount of unearned reimbursable orders accepted without an

advance. This account represents the amount of goods and/or services to be   
furnished for other Federal Government agencies and for the public, if   
permitted by law and by long-standing, generally accepted practice. It also   
includes amounts for "jointly supported projects." At the time goods and/or   
services are furnished, the amount becomes reimbursements earned. In   
addition, this account is used in the credit financing fund to record the   
subsidy that will be received when previously obligated loans are disbursed.   
This account does not close at yearend.

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

**Account Number:** 422200

**Normal Balance:** Debit

**Definition:** The total amount of unearned reimbursable orders accepted with an advance.

This account represents the amount of goods and/or services to be furnished   
for other Federal Government agencies or the public. It also includes   
amounts for "jointly supported projects." At the time goods and/or services   
are furnished, the amount becomes reimbursements earned. This account   
does not close at yearend.

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

**Account Number:** 422500

**Normal Balance:** Debit

**Definition:** The amount of expenditure transfers from a trust fund to a general fund,

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

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

**Account Number:** 423000

**Normal Balance:** Debit

**Definition:** The amount in USSGL account 422100, "Unfilled Customer Orders Without

Advance," transferred from one Treasury Appropriation Fund Symbol to   
another. Although the normal balance for this account is debit, it is   
acceptable for this account to have a credit balance.

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**Accounts and Definitions**

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

**Account Number:** 423100

**Normal Balance:** Credit

**Definition:** The amount in USSGL account 422200, "Unfilled Customer Orders With

Advance," transferred from one Treasury Appropriation Fund Symbol to   
another. Although the normal balance for this account is credit, it is   
acceptable for this account to have a debit balance.

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

Transferred

**Account Number:** 423200

**Normal Balance:** Debit

**Definition:** The amount in USSGL account 422500, "Appropriation Trust Fund

Expenditure Transfers - Receivable," transferred from one Treasury   
Appropriation Fund Symbol to another. Although the normal balance for this   
account is debit, it is acceptable for this account to have a credit balance.

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

Transferred

**Account Number:** 423300

**Normal Balance:** Debit

**Definition:** The amount in USSGL account 425100, "Reimbursements and Other

Income Earned - Receivable," transferred from one Treasury Appropriation   
Fund Symbol to another. Although the normal balance for this account is   
debit, it is acceptable for this account to have a credit balance.

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

**Account Number:** 423400

**Normal Balance:** Debit

**Definition:** The amount in USSGL account 428700, "Other Federal Receivables,"

transferred from one Treasury Appropriation Fund Symbol to another.   
Although the normal balance for this account is debit, it is acceptable for this   
account to have a credit balance.

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

Collected

**Account Number:** 424000

**Normal Balance:** Credit

**Definition:** An amount equal to the actual offsetting collections or offsetting receipts

used to reduce the appropriation derived from the General Fund of the U.S.   
Government while waiting for the appropriation warrant to be adjusted. The   
balance in this account will be adjusted to zero at year end.

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**Accounts and Definitions**

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

**Account Number:** 425100

**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned but not collected to

date through the delivery of goods and performance of services. This   
account does not close at year-end.

**Account Title:** Reimbursements and Other Income Earned - Collected

**Account Number:** 425200

**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned and collected to

date through the provision of goods and performance of services.

**Account Title:** Prior-Year Unfilled Customer Orders With Advance - Refunds Paid   
**Account Number:** 425300

**Normal Balance:** Debit

**Definition:** The total amount of prior-year reimbursable orders accepted with an advance

and subsequently returned to the ordering entity as obligations and outlays.

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

**Account Number:** 425500

**Normal Balance:** Debit

**Definition:** The amount of expenditure transfers collected by a general fund from a trust

during the fiscal year. In exceptional cases, this includes expenditure

transfers to trust fund accounts (for example, where the recipient account is a   
Limitation on Administrative Expenses trust fund) and expenditure transfers   
from a special fund (e.g. where the paying account is the Treasury Forfeiture   
Fund).

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

**Account Number:** 426000

**Normal Balance:** Debit

**Definition:** The amount of fees collected during the fiscal year from non-Federal sources

arising from the Federal Government's exercise of its sovereign or   
governmental powers.

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

**Account Number:** 426100

**Normal Balance:** Debit

**Definition:** The amount of fees collected during the fiscal year from non-Federal sources

resulting from business-type transactions.

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**Accounts and Definitions**

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

**Account Number:** 426200

**Normal Balance:** Debit

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

Federal sources.

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

**Account Number:** 426300

**Normal Balance:** Debit

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

Federal sources.

**Account Title:** Actual Collections of Rent

**Account Number:** 426400

**Normal Balance:** Debit

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

sources.

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

**Account Number:** 426500

**Normal Balance:** Debit

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

property.

**Account Title:** Other Actual Business-Type Collections From Non-Federal Sources **Account Number:** 426600

**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from non-Federal sources for

which a specific USSGL account does not exist. These collections result   
from business-type transactions.

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

Sources   
**Account Number:** 426700   
**Normal Balance:** Debit

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

the U.S. Federal Government's exercise of its sovereign or governmental   
powers.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 426800

**Normal Balance:** Debit

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

securities. The amount of the net change consisting of interest, charges and   
assessments related to SDR's. Although the normal balance in this account is   
a debit, it is acceptable in certain instances for this account to have a credit   
balance when a loss is recognized. This USSGL account is to be used only

by the Department of the Treasury.

**Account Title:** Actual Program Fund Subsidy Collected

**Account Number:** 427100

**Normal Balance:** Debit

**Definition:** The amount of subsidy for loan programs collected during the fiscal year by

the financing fund from the program fund.

**Account Title:** Interest Collected From Treasury

**Account Number:** 427300

**Normal Balance:** Debit

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

Department of the Treasury.

**Account Title:** Actual Collections From Liquidating Fund

**Account Number:** 427500

**Normal Balance:** Debit

**Definition:** The amount the financing fund collects during the fiscal year from the

liquidating fund for assuming pre-credit reform loans for which the terms   
have been modified.

**Account Title:** Actual Collections From Financing Fund

**Account Number:** 427600

**Normal Balance:** Debit

**Definition:** The amount collected by the program fund or liquidating fund from the

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

**Account Title:** Other Actual Collections - Federal

**Account Number:** 427700

**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from Federal agencies or Federal

entities for which a specific USSGL account has not been established.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Interest Receivable From Treasury

**Account Number:** 428300

**Normal Balance:** Debit

**Definition:** The amount of interest due but not collected from U.S. Department of the

Treasury. This account does not close at yearend.

**Account Title:** Receivable From the Liquidating Fund

**Account Number:** 428500

**Normal Balance:** Debit

**Definition:** The amount due to the financing fund but not collected from the liquidating

fund for assuming pre-credit reform loans for which the terms have been   
modified. This account does not close at yearend.

**Account Title:** Receivable From the Financing Fund

**Account Number:** 428600

**Normal Balance:** Debit

**Definition:** The amount due but not yet collected by the program fund or liquidating

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

financing fund. This account does not close at yearend.

**Account Title:** Other Federal Receivables

**Account Number:** 428700

**Normal Balance:** Debit

**Definition:** The amount of uncollected amounts due from Federal agencies or Federal

entities for which a specific USSGL account has not been established. This   
could include refunds receivable from Federal sources because of   
overpayments. This account does not close at yearend.

**Account Title:** Amortization of Investments in U.S. Treasury Zero Coupon Bonds   
**Account Number:** 429000

**Normal Balance:** Debit

**Definition:** The amount of amortized discount in Treasury Appropriation Fund Symbols

that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

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**Accounts and Definitions**

**Account Title:** Adjustments to the Exchange Stabilization Fund (ESF)

**Account Number:** 429500

**Normal Balance:** Debit

**Definition:** The amount of increase or decrease in the Exchange Stabilization Fund as a

result of revaluation, foreign exchange rate adjustments, and special   
liabilities (general allocations and special drawing rights certificates).   
Although the normal balance in this account is a debit, it is acceptable in   
certain instances for this account to have a credit balance when a loss is   
recognized. This USSGL account is to be used only by the Department of   
the Treasury.

**Account Title:** Adjustments to the International Monetary Fund

**Account Number:** 429590

**Normal Balance:** Debit

**Definition:** The amount of increase or decrease in International Monetary Fund as a

result of revaluation and foreign exchange rate adjustments. Although the   
normal balance in this account is a debit, it is acceptable in certain instances   
for this account to have a credit balance (when a loss is recognized).

**Account Title:** Anticipated Recoveries of Prior-Year Obligations

**Account Number:** 431000

**Normal Balance:** Debit

**Definition:** Estimated cancellations or downward adjustments of prior-year obligations

anticipated for recovery in the current fiscal year (only use in unexpired   
multi-year or no-year funds).

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

Resources

**Account Number:** 432000

**Normal Balance:** Debit

**Definition:** The amount of adjustments made for the change in the allocation of

budgetary resources between certain trust fund and Federal agency general   
fund funding sources and performing accounts. Although the normal balance   
for this account is debit, it is acceptable for this account to have a credit   
balance.

**Account Title:** Canceled Authority

**Account Number:** 435000

**Normal Balance:** Credit

**Definition:** The amount of appropriation authority that is canceled 5 years after the

expiration of an annual or a multi-year appropriation. This is part of the   
yearend process and does not involve a U.S. Treasury warrant. This account   
does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Partial or Early Cancellation of Authority

**Account Number:** 435100

**Normal Balance:** Credit

**Definition:** The amount of annual, multi-year, or no-year appropriation authority that is

canceled early by administrative action in a definite account or by early   
cancellation of the entire appropriation.

**Account Title:** Partial Cancellation of Authority - International Monetary Fund   
**Account Number:** 435190

**Normal Balance:** Credit

**Definition:** The amount of no-year appropriation authority that is canceled early by

administrative action. This USSGL account can only be used by the   
Department of the Treasury.

**Account Title:** Cancellation of Appropriation From Unavailable Receipts   
**Account Number:** 435500

**Normal Balance:** Credit

**Definition:** The amount of appropriated receipts in an expenditure account that is

canceled and returned to the associated trust or special fund unavailable   
receipt account from which the amount was originally derived. The amounts   
are to be returned via Treasury warrant.

**Account Title:** Cancellation of Appropriation From Invested Balances

**Account Number:** 435600

**Normal Balance:** Credit

**Definition:** The amount of appropriated receipts in a trust or special fund expenditure

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

**Account Title:** Cancellation of Appropriated Amounts Receivable From Invested

Trust or Special Funds

**Account Number:** 435700

**Normal Balance:** Credit

**Definition:** The amount of appropriated receipts in a trust or special fund expenditure

account, represented as a receivable from an invested trust or special fund,   
that is canceled. There is no movement of fund balance.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Appropriation Purpose Fulfilled - Balance Not Available

**Account Number:** 436000

**Normal Balance:** Credit

**Definition:** The portion of the unobligated balances in a no-year Treasury account where

the amount is no longer available for obligation since the purposes for which   
the appropriation was enacted has been carried out. This account does not   
close at the end of the year.

**Account Title:** Offset to Appropriation Realized for Redemption of Treasury

Securities

**Account Number:** 437000

**Normal Balance:** Credit

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

securities.

**Account Title:** Temporary Reduction - New Budget Authority

**Account Number:** 438200

**Normal Balance:** Credit

**Definition:** The amount of new budget authority temporarily reduced by enacted

legislation in special and nonrevolving trust Treasury Appropriation Fund   
Symbols associated with a receipt account designated by the U.S.

Department of the Treasury as "available." This account also may be used in   
revolving funds or for reductions of spending authority from offsetting   
collections only if it is deemed appropriate by Office of Management and   
Budget and/or a specific legislative action. For permanent reductions, refer

to USSGL account 439200, "Permanent Reduction - New Budget

Authority."

**Account Title:** Temporary Reduction - Prior-Year Balances

**Account Number:** 438300

**Normal Balance:** Credit

**Definition:** The amount of prior-year balances temporarily reduced by enacted

legislation in special and nonrevolving trust Treasury Appropriation Fund   
Symbols associated with a receipt account designated by the U.S.

Department of the Treasury as "available." This account also may be used in   
revolving funds or for reductions of spending authority from offsetting   
collections but only if it is deemed appropriate by Office of Management

and Budget and/or a specific legislative action. For permanent reductions,   
refer to USSGL account 439300, "Permanent Reduction - Prior-Year   
Balances."

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**Accounts and Definitions**

**Account Title:** Temporary Reduction/Cancellation Returned by Appropriation   
**Account Number:** 438400

**Normal Balance:** Credit

**Definition:** The amount of a temporary reduction or cancellation reclassified at yearend

closing. Use only for Treasury Appropriation Fund Symbol (TAFS)

receiving a temporary reduction or a cancellation of amounts payable from   
invested trust or special fund balances. Also use for the amount subsequently   
recorded as new budget authority and returned as an appropriation to a

TAFS in the next year. This account does not close at yearend.

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts,

New Budget Authority

**Account Number:** 438700

**Normal Balance:** Credit

**Definition:** The amount of new budget authority temporarily reduced by enacted

legislation in a special or nonrevolving trust Treasury Appropriation Fund   
Symbol associated with a receipt account designated by the U.S. Department   
of the Treasury as "unavailable."

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts,

Prior-Year Balances

**Account Number:** 438800

**Normal Balance:** Credit

**Definition:** The amount of prior-year balances temporarily reduced by enacted

legislation in a special or nonrevolving trust Treasury Appropriation Fund   
Symbol associated with a receipt account designated by the U.S. Department   
of the Treasury as "unavailable."

**Account Title:** Reappropriations - Transfers-Out

**Account Number:** 439000

**Normal Balance:** Credit

**Definition:** The amount of budgetary resources transferred out based on a law that

extends the availability of unobligated balances of budget authority that have   
expired, as a result of legislation enacted subsequent to the law that provided   
the budget authority. This transaction is accomplished via an SF 1151:

Nonexpenditure Transfer Authorization.

**Account Title:** Adjustments to Indefinite Appropriations

**Account Number:** 439100

**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile obligations with resources for indefinite

appropriations derived from the General Fund of the U.S. Government.   
Although the normal balance for this account is credit, it is acceptable in   
certain instances for this account to have a debit balance.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Adjustments to Indefinite Appropriations - International Monetary   
Fund

**Account Number:** 439190

**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile obligations with resources for indefinite

appropriations derived from the General Fund of the U.S. Government for   
International Monetary Fund. Although the normal balance for this account   
is credit, it is acceptable in certain instances for this account to have a debit   
balance. This USSGL can only be used by the Department of the Treasury.

**Account Title:** Permanent Reduction - New Budget Authority

**Account Number:** 439200

**Normal Balance:** Credit

**Definition:** The amount of new budget authority permanently reduced by enacted

legislation. For amounts appropriated from the General Fund of the U.S.   
Government or from unavailable receipts, there is an impact on fund

balance. However, for reductions to contract authority and borrowing   
authority, there is no impact on fund balance. Also use this account to record   
reductions in special or nonrevolving trust fund expenditure Treasury   
Appropriation Fund Symbols funded by special or nonrevolving trust fund   
unavailable receipt accounts. Amounts classified as temporary reductions of   
new budget authority are posted to USSGL account 438200, "Temporary   
Reduction - New Budget Authority."

**Account Title:** Permanent Reduction - Prior-Year Balances

**Account Number:** 439300

**Normal Balance:** Credit

**Definition:** The amount of prior-year balances permanently reduced by enacted

legislation. For amounts appropriated from the General Fund of the U.S.   
Government or from unavailable receipts, there is an impact on fund

balance. However, for reductions to contract authority and borrowing   
authority, there is no impact on fund balance. Also use this account to record   
permanent reductions in special or nonrevolving trust fund expenditure   
Treasury Appropriation Fund Symbols funded by special or nonrevolving   
trust fund unavailable receipt accounts. Amounts classified as temporary   
reductions of prior-year budgetary resources are posted to USSGL account   
438300, ''Temporary Reduction - Prior-Year Balances."

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Receipts Unavailable for Obligation Upon Collection - Current-Year   
Authority

**Account Number:** 439400

**Normal Balance:** Credit

**Definition:** The amount of receipts that, immediately upon collection, is not available for

obligation. These receipts, or a portion thereof, may be available for   
investment before becoming available for obligation. For example, the   
authorizing legislation may specify a portion of the receipts is available for   
obligation, while the entire amount of the receipts is available for   
investment. This account does not close at yearend.

**Account Title:** Receipts Unavailable for Obligation Upon Collection - Prior-Year

Balances

**Account Number:** 439401

**Normal Balance:** Credit

**Definition:** The unobligated balance of the amount of receipts that, immediately upon

collection, is not available for obligation. These receipts, or a portion

thereof, may be available for investment before becoming available for   
obligation. For example, the authorizing legislation may specify a portion of   
the receipts is available for obligation, while the entire amount of the

receipts is available for investment. This balance is the result of recoveries of   
prior year obligations and/or unobligated balance transfers in.

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

Temporary

**Account Number:** 439500

**Normal Balance:** Credit

**Definition:** This authority (temporarily withheld by reason of specific statutory

restrictions) may not be used until the specific legal requirements are met.   
This account reflects activity that must adjust to zero before the fourth-   
quarter adjusted trial balance submission.

**Account Title:** Special and Trust Fund Refunds and Recoveries Temporarily

Unavailable - Receipts Unavailable for Obligation Upon Collection   
**Account Number:** 439600

**Normal Balance:** Credit

**Definition:** The amount of authority in a special or trust Treasury Appropriation Fund

Symbol temporarily unavailable as a result of a refund collected or recovery   
of a prior-year obligation that is unavailable for obligation and is to be   
reclassified as "Receipts Unavailable for Obligation Upon Collection" at   
yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Appropriations, Borrowing Authority and Contract Authority   
Temporarily Precluded From Obligation - Current-Year Balances

**Account Number:** 439700

**Normal Balance:** Credit

**Definition:** The amount of appropriations (derived from special and 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 trust fund or special fund receipts   
collected in the current fiscal year that is precluded from obligation at

yearend because of a provision of law (such as a limitation on obligations or   
a benefit formula). For situations involving borrowing authority and contract   
authority, the use of this USSGL account is restricted. This account does not   
close at yearend.

**Account Title:** Appropriations Temporarily Precluded From Obligation - Prior-Year **Account Number:** 439701

**Normal Balance:** Credit

**Definition:** Based on situations where total budgetary resources are precluded from

obligation in a fiscal year by a provision of law (such as a limitation on   
obligations), the amount of unobligated balances of appropriations (derived   
from special and trust non-revolving fund receipts) that becomes unavailable   
for obligation until specific legal requirements are met is also precluded in   
special and non-revolving trust funds. This balance is the result of recoveries   
of prior year obligations and/or unobligated balance transfers in.

**Account Title:** Offsetting Collections Temporarily Precluded From Obligation -

Current-Year Balances

**Account Number:** 439800

**Normal Balance:** Credit

**Definition:** The amount of offsetting collections that becomes unavailable for obligation

until specific legal requirements are met. This account does not close at   
yearend.

**Account Title:** Offsetting Collections Temporarily Precluded From Obligation -

Prior-Year Balances

**Account Number:** 439801

**Normal Balance:** Credit

**Definition:** The unobligated balance of the amount of offsetting collections that becomes

unavailable for obligation until specific legal requirements are met. The   
balance is the result of recoveries of prior year obligations and/or   
unobligated balance transfers in.

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**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:** The amount of authority in a special or trust Treasury Appropriation Fund

Symbol temporarily unavailable as a result of a refund collected or recovery   
of a prior-year obligation that is unavailable for obligation and is to be   
reclassified as "Receipts and Appropriations Temporarily Precluded From   
Obligation" at yearend.

**Account Title:** Unapportioned Authority - Pending Rescission

**Account Number:** 442000

**Normal Balance:** Credit

**Definition:** The total amount of budgetary resources withheld pending rescission action

by the United States Congress.

**Account Title:** Unapportioned Authority - OMB Deferral

**Account Number:** 443000

**Normal Balance:** Credit

**Definition:** The amount of budgetary authority specifically withheld from apportionment

by Office of Management and Budget.

**Account Title:** Unapportioned Authority

**Account Number:** 445000

**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources not yet apportioned. These

funds are not available for obligation.

**Account Title:** Apportionments

**Account Number:** 451000

**Normal Balance:** Credit

**Definition:** The amounts apportioned by Office of Management and Budget that are

available for allotment in a current or subsequent period.

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

Apportionment

**Account Number:** 459000

**Normal Balance:** Credit

**Definition:** Anticipated amounts apportioned for the current or subsequent periods, for

programs subject to apportionment. These amounts are unavailable for   
obligation.

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**Accounts and Definitions**

**Account Title:** Allotments - Realized Resources

**Account Number:** 461000

**Normal Balance:** Credit

**Definition:** The current-period amount available for obligation or commitment.

Allowances or suballotments may be established at the Federal agency level.

**Account Title:** Unobligated Funds Exempt From Apportionment

**Account Number:** 462000

**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources in programs exempt from

apportionment that is available for commitment and obligation. This account   
does not close at yearend.

**Account Title:** Unobligated Funds Exempt From Apportionment - International

Monetary Fund

**Account Number:** 462090

**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources in programs exempt from

apportionment that is available for commitment and obligation for the   
International Monetary Fund. This account does not close at yearend. This   
USSGL can only be used by the Department of the Treasury.

**Account Title:** Unobligated Funds Exempt From Apportionment - International

Monetary Fund - New Arrangements to Borrow (NAB)

**Account Number:** 462091

**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources in programs exempt from

apportionment that is available for commitment and obligation for the   
International Monetary Fund, New Arrangements to Borrow. This account   
does not close at yearend. This USSGL can only be used by the Department   
of the Treasury.

**Account Title:** Funds Not Available for Commitment/Obligation   
**Account Number:** 463000

**Normal Balance:** Credit

**Definition:** Appropriated funds not available for commitment/obligation.

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**Accounts and Definitions**

**Account Title:** Funds Not Available - Adjustments to the Exchange Stabilization   
Fund (ESF)

**Account Number:** 463500

**Normal Balance:** Credit

**Definition:** Funds not available for commitment/obligations. The amount of increase or

decrease in the Exchange Stabilization Fund as a result of revaluation,

foreign exchange rate adjustments, and special liabilities (general allocations   
and special drawing rights certificates). Although the normal balance in this   
account is a credit, it is acceptable in certain instances for this account to

have a debit balance when a loss is recognized. This USSGL account is to be   
used only by the Department of the Treasury. This account does not close at   
year end.

**Account Title:** Allotments - Expired Authority

**Account Number:** 465000

**Normal Balance:** Credit

**Definition:** The amount of unobligated appropriation authority from prior years that is

no longer available for new obligations. This authority is only available for   
adjustments to existing obligations.

**Account Title:** Anticipated Resources - Programs Exempt From Apportionment   
**Account Number:** 469000

**Normal Balance:** Credit

**Definition:** Anticipated amounts in programs exempt from apportionment.

**Account Title:** Commitments - Programs Subject to Apportionment

**Account Number:** 470000

**Normal Balance:** Credit

**Definition:** The amount of allotment or lower-level authority committed in anticipation

of obligation for programs subject to apportionment.

**Account Title:** Commitments - Programs Exempt From Apportionment

**Account Number:** 472000

**Normal Balance:** Credit

**Definition:** The amount of allotment or lower level authority committed in anticipation

of obligation for programs exempt from apportionment.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Undelivered Orders - Obligations, Unpaid

**Account Number:** 480100

**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered, which have not been actually

or constructively received and for which amounts have not been prepaid or   
advanced. This includes amounts specified in other contracts or agreements   
such as grants, program subsidies, undisbursed loans and claims, and similar

events for which an advance or prepayment has not occurred. This account   
does not close at yearend.

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

**Account Number:** 480200

**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered, which have not been actually

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

**Account Title:** Undelivered Orders - Obligations Transferred, Unpaid

**Account Number:** 483100

**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury

Appropriation Fund Symbol (TAFS) and transferred to or from another   
TAFS, which have not been actually or constructively received and not   
prepaid or advanced at the time of transfer. This includes amounts specified

in other contracts or agreements such as grants, program subsidies,   
undisbursed loans and claims, and similar events for which an advance or   
prepayment has not occurred. Although the normal balance for this account   
is credit, it is acceptable for this account to have a debit balance.

**Account Title:** Undelivered Orders - Obligations Transferred, Prepaid/Advanced   
**Account Number:** 483200

**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury

Appropriation Fund Symbol (TAFS) and transferred to or from another   
TAFS, which have not been actually or constructively received but have   
been prepaid or advanced at the time of transfer. This includes amounts   
specified in other contracts or agreements such as grants, program subsidies,

undisbursed loans and claims, and similar events for which an advance or   
prepayment has not occurred. Although the normal balance for this account   
is credit, it is acceptable for this account to have a debit balance.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

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

**Account Number:** 487100

**Normal Balance:** Debit

**Definition:** The amount of recoveries during the current fiscal year resulting from

downward adjustments to obligations originally recorded in a prior fiscal   
year in USSGL account 480100, "Undelivered Orders - Obligations,   
Unpaid."

**Account Title:** Downward Adjustments of Prior-Year Prepaid/Advanced

Undelivered Orders - Obligations, Refunds Collected

**Account Number:** 487200

**Normal Balance:** Debit

**Definition:** The amount of cash refunds during the current fiscal year resulting from

downward adjustments to obligations that were originally recorded in a prior   
fiscal year in USSGL account 480200, "Undelivered Orders - Obligations,   
Prepaid/Advanced."

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders -

Obligations, Unpaid

**Account Number:** 488100

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the current fiscal year to

obligations that were originally recorded in a prior fiscal year in USSGL   
account 480100, "Undelivered Orders - Obligations, Unpaid."

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders -

Obligations, Prepaid/Advanced

**Account Number:** 488200

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the current fiscal year to

obligations that were originally recorded in a prior fiscal year in USSGL   
account 480200, "Undelivered Orders - Obligations, Prepaid/Advanced."

**Account Title:** Delivered Orders - Obligations, Unpaid

**Account Number:** 490100

**Normal Balance:** Credit

**Definition:** The amount accrued or due for: (1) services performed by employees,

contractors, vendors, carriers, grantees, lessors, and other government funds;   
(2) goods and tangible property received; and (3) programs for which no   
current service performance is required such as annuities, insurance claims,   
benefit payments, loans, etc. This account does not close at year-end.

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**Accounts and Definitions**

**Account Title:** Delivered Orders - Obligations, Paid

**Account Number:** 490200

**Normal Balance:** Credit

**Definition:** The amount paid/outlayed for: (1) services performed by employees,

contractors, vendors, carriers, grantees, lessors, and other government funds;   
(2) goods and tangible property received; and (3) programs for which no   
current service performance is required such as annuities, insurance claims,   
benefit payments, loans, etc.

**Account Title:** Authority Outlayed Not Yet Disbursed

**Account Number:** 490800

**Normal Balance:** Credit

**Definition:** The amount of authority outlayed but not yet disbursed. Use only in specific

circumstances, such as for interest on certain Bureau of the Fiscal Service   
securities. This account does not close at yearend.

**Account Title:** Delivered Orders - Obligations Transferred, Unpaid

**Account Number:** 493100

**Normal Balance:** Credit

**Definition:** The amount in USSGL account 490100, "Delivered Orders - Obligations,

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

**Account Title:** Downward Adjustments of Prior-Year Unpaid Delivered Orders -

Obligations, Recoveries

**Account Number:** 497100

**Normal Balance:** Debit

**Definition:** The amount of recoveries that were originally recorded in a prior fiscal year

during the fiscal year resulting from downward adjustments to USSGL   
account 490100, "Delivered Orders - Obligations, Unpaid."

**Account Title:** Downward Adjustments of Prior-Year Paid Delivered Orders -

Obligations, Refunds Collected

**Account Number:** 497200

**Normal Balance:** Debit

**Definition:** The amount of cash refunds during the fiscal year resulting from downward

adjustments to USSGL account 490200, "Delivered Orders - Obligations,   
Paid," that were originally recorded in a prior fiscal year.

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**Accounts and Definitions**

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

**Account Number:** 498100

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the fiscal year to USSGL account

490100, "Delivered Orders - Obligations, Unpaid," or USSGL account   
490200, "Delivered Orders - Obligations, Paid," that were originally   
recorded in a prior fiscal year.

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

Paid   
**Account Number:** 498200

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments that were originally recorded in a prior

fiscal year paid/outlayed during the fiscal year to USSGL account 490100,   
"Delivered Orders - Obligations, Unpaid," or USSGL account 490200,   
"Delivered Orders - Obligations, Paid."

**Account Title:** Revenue From Goods Sold

**Account Number:** 510000

**Normal Balance:** Credit

**Definition:** The amount of revenue earned from the sale of any purchased or finished

goods processed for sale or use under a program of trading, manufacturing,   
etc.

**Account Title:** Contra Revenue for Goods Sold

**Account Number:** 510900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for goods sold when collection

of amounts of revenue accrued is not expected. Amounts recorded are based   
on adjustments, returns, allowances, price redetermination, and refunds other   
than taxes where revenue is earned, but does not include credit losses.

**Account Title:** Revenue From Services Provided

**Account Number:** 520000

**Normal Balance:** Credit

**Definition:** The amount of revenue earned from the sale of services provided, including

sale of power, transportation, etc.

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**Accounts and Definitions**

**Account Title:** Contra Revenue for Services Provided

**Account Number:** 520900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for services provided when

collection of amounts of revenue accrued is not expected. Amounts recorded   
are based on adjustments, returns, allowances, price redetermination, and   
refunds other than taxes where revenue is earned, but does not include credit   
losses.

**Account Title:** Interest Revenue - Other

**Account Number:** 531000

**Normal Balance:** Credit

**Definition:** The amount of revenue earned from interest not associated with investments

or from borrowings/loans.

**Account Title:** Interest Revenue - Investments

**Account Number:** 531100

**Normal Balance:** Credit

**Definition:** The amount of interest revenue earned from investments.

**Account Title:** Interest Revenue - Loans Receivable/Uninvested Funds   
**Account Number:** 531200

**Normal Balance:** Credit

**Definition:** The amount of interest revenue earned for credit reform and non-credit

reform loans receivable and uninvested balances in credit reform financing   
funds.

**Account Title:** Interest Revenue - Subsidy Amortization

**Account Number:** 531300

**Normal Balance:** Credit

**Definition:** The amortized amount of subsidy cost allowance for direct loans that are

subject to the Federal Credit Reform Act of 1990, as amended. The   
amortized amount is recognized as an increase or decrease in interest   
revenue. This revenue needs to be tracked separately from interest revenue   
collected from borrowers for reporting purposes. Although the normal   
balance for this account is credit, it is acceptable in certain instances for this   
account to have a debit balance. (Refer to FASAB SFFAS No. 2;   
"Accounting for Direct Loans and Loan Guarantees," as amended by   
FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards   
For Direct Loans and Loan Guarantees in SFFAS 2.")

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**Accounts and Definitions**

**Account Title:** Dividend Income Accounted for Under the Provisions of the Federal   
Credit Reform Act

**Account Number:** 531400

**Normal Balance:** Credit

**Definition:** The amount of revenue earned from declared dividends and associated

distributions on equity investments accounted for under the provisions of the   
Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Dividend Income Accounted for Under the

Provisions of the Federal Credit Reform Act

**Account Number:** 531500

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue earned from declared

dividends and associated distributions on equity investments accounted for   
under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Interest Revenue - Loans Receivable

**Account Number:** 531700

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on non-

credit reform loans receivable when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Investments

**Account Number:** 531800

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on

investments when realization is not expected, or to offset intragovernmental   
interest revenue in nonfiduciary deposit funds with investment authority, in   
compliance with SFFAS 7, paragraph 239.

**Account Title:** Contra Revenue for Interest Revenue - Other

**Account Number:** 531900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in other revenue for interest accrued not

associated with investments or borrowings/loans when realization is not   
expected. Amounts recorded are based on abatements, adjustments, returns,   
allowances, or price redeterminations.

**Account Title:** Penalties and Fines Revenue

**Account Number:** 532000

**Normal Balance:** Credit

**Definition:** The amount of revenue from penalties and fines.

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**Accounts and Definitions**

**Account Title:** Contra Revenue for Penalties and Fines

**Account Number:** 532400

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for penalties and fines when

realization is not expected as defined in FASAB SFFAS No. 7, paragraph   
41.

**Account Title:** Administrative Fees Revenue

**Account Number:** 532500

**Normal Balance:** Credit

**Definition:** The amount of revenue earned from administrative fees.

**Account Title:** Contra Revenue for Administrative Fees

**Account Number:** 532900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for administrative fees when

realization is not expected as defined in FASAB SFFAS No. 7, paragraph   
41.

**Account Title:** Funded Benefit Program Revenue

**Account Number:** 540000

**Normal Balance:** Credit

**Definition:** The amount of funded revenue recorded by administering agencies for

retirement plans, insurance plans, and other annuities.

**Account Title:** Unfunded FECA Benefit Revenue

**Account Number:** 540500

**Normal Balance:** Credit

**Definition:** The amount of unfunded FECA accrued revenue recorded by the

Department of Labor due from employers.

**Account Title:** Contra Revenue for Unfunded FECA Benefit Revenue

**Account Number:** 540600

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in unfunded FECA revenue for a benefit

program based on adjustments as stipulated by law.

**Account Title:** Contra Revenue for Funded Benefit Program Revenue

**Account Number:** 540900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in funded revenue for a benefit program

based on adjustments as stipulated by law.

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**Accounts and Definitions**

**Account Title:** Insurance and Guarantee Premium Revenue   
**Account Number:** 550000

**Normal Balance:** Credit

**Definition:** Revenue earned from insurance and guarantee premiums.

**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue   
**Account Number:** 550900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for an insurance and guarantee

premium based on adjustments stipulated by law not including credit losses.

**Account Title:** Donated Revenue - Financial Resources

**Account Number:** 560000

**Normal Balance:** Credit

**Definition:** The amount of financial resources donated to a Federal entity from a non-

Federal source; for example, cash or securities.

**Account Title:** Contra Revenue for Donations - Financial Resources

**Account Number:** 560900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated financial resources

that are returned; for example, cash or securities.

**Account Title:** Donated Revenue - Non-Financial Resources

**Account Number:** 561000

**Normal Balance:** Credit

**Definition:** The amount of non-financial resources donated to a Federal entity from a

non-Federal source; for example, land or buildings.

**Account Title:** Contra Donated Revenue - Nonfinancial Resources

**Account Number:** 561900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated nonfinancial

resources that are returned; for example, land or buildings.

**Account Title:** Forfeiture Revenue - Cash and Cash Equivalents

**Account Number:** 564000

**Normal Balance:** Credit

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

equivalents.

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**Accounts and Definitions**

**Account Title:** Contra Forfeiture Revenue - Cash and Cash Equivalents

**Account Number:** 564900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received related to forfeitures

of cash and cash equivalents when realization is not expected. Amounts   
recorded are based on adjustments, returns, allowances, price   
redetermination, and refunds other than taxes where revenue is earned.

**Account Title:** Forfeiture Revenue - Forfeitures of Property

**Account Number:** 565000

**Normal Balance:** Credit

**Definition:** The amount of revenue received related to forfeitures of property.

**Account Title:** Contra Forfeiture Revenue - Forfeitures of Property

**Account Number:** 565900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received related to forfeitures

of property that are returned. Amounts recorded are based on adjustments,   
returns, allowances, price redetermination, and refunds other than taxes   
where revenue is earned.

**Account Title:** Expended Appropriations

**Account Number:** 570000

**Normal Balance:** Credit

**Definition:** The amount of appropriations used during the fiscal year when goods and

services are received or benefits are provided. Special and trust funds that   
receive appropriations from the General Fund of the U.S. Government are to   
use this account.

**Account Title:** Appropriations - Expended

**Account Number:** 570005

**Normal Balance:** Debit

**Definition:** The amount of General Fund of the U.S. Government-financed

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

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**Accounts and Definitions**

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

**Account Number:** 570500

**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to expended appropriations due to

errors in years preceding the prior-year's financial statements that resulted   
from mathematical mistakes, mistakes in the application of accounting   
principles, or oversight or misuse of facts that existed at the time the

financial statements were prepared. Use only when comparative financial   
statements are being presented. Although the normal balance for this account   
is credit, it is acceptable in certain instances for this account to have a debit   
balance.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to

Corrections of Errors

**Account Number:** 570800

**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to expended appropriations due to

errors in prior-period financial statements that resulted from mathematical   
mistakes, mistakes in the application of accounting principles, or oversight   
or misuse of facts that existed at the time the financial statements were

prepared. Use USSGL account 570500, "Expended Appropriations - Prior   
Period Adjustments Due to Corrections of Errors - Years Preceding the Prior   
Year" for the amount of net increase or decrease to expended appropriations   
due to errors occurring in years preceding the prior year's financial   
statements. Although the normal balance for this account is credit, it is   
acceptable in certain instances for this account to have a debit balance.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to

Changes in Accounting Principles

**Account Number:** 570900

**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to expended appropriations from a

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

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**Accounts and Definitions**

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

**Account Number:** 571000

**Normal Balance:** Credit

**Definition:** The amount of Federal agency non-entity and custodial collections

transferred in by a reporting entity on behalf of the General Fund of the U.S.   
Government. This account corresponds to the Federal reporting entity's   
Collections for Others Statement of Custodial Activity (USSGL account   
599000) and Offset to Non-Entity Collections Statement of Changes in Net   
Position (USSGL account 599300). This account is for the General Fund of   
the U.S. Government use only.

**Account Title:** Accrual of Agency Amount To Be Collected - Custodial and Non-

Entity - General Fund of the U.S. Government

**Account Number:** 571200

**Normal Balance:** Credit

**Definition:** The accrued amount of non-entity, custodial collections and custodial

revenues to be collected by a reporting entity on behalf of the General Fund   
of the U.S. Government. This account corresponds to the Federal reporting   
entity's Accrual Collections for Others Statement of Custodial Activity   
(USSGL account 599100) and Offset to Non-Entity Accrued Collections   
Statement of Changes in Net Position (USSGL account 599400). This   
account is for the General Fund of the U.S. Government use only.

**Account Title:** Financing Sources Transferred In Without Reimbursement   
**Account Number:** 572000

**Normal Balance:** Credit

**Definition:** The amount determined to increase the financing source of a reporting

Federal entity that occurs as a result of an asset being transferred in. The   
amount of the asset is recorded at book value of the transferring Federal   
entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement   
**Account Number:** 573000

**Normal Balance:** Debit

**Definition:** The amount determined to decrease the financing source of a reporting

Federal entity that occurs as a result of an asset being transferred out. The   
amount of the asset is recorded at book value as of the transfer date.

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**Accounts and Definitions**

**Account Title:** Appropriated Dedicated Collections Transferred In   
**Account Number:** 574000

**Normal Balance:** Credit

**Definition:** The amount in the expenditure account of dedicated collections

appropriated, via warrant, from an unavailable receipt account. Transactions   
using this account will have a budgetary impact.

**Account Title:** Appropriated Dedicated Collections Transferred Out

**Account Number:** 574500

**Normal Balance:** Debit

**Definition:** The amount in the unavailable receipt account of dedicated collections

appropriated, via warrant, to an expenditure account.

**Account Title:** Expenditure Financing Sources - Transfers-In

**Account Number:** 575000

**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting Federal entity representing

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

**Account Title:** Non-Expenditure Financing Sources - Transfers-In - Other

**Account Number:** 575500

**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting Federal entity representing

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

**Account Title:** Non-Expenditure Financing Sources - Transfers-In - Capital

Transfers

**Account Number:** 575600

**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting Federal entity representing

funds transferred in, or to be transferred in, occurring as a result of a   
nonexchange, nonexpenditure capital transfer into a General Fund Receipt   
Account. Transactions using this account will not have a budgetary impact.

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**Accounts and Definitions**

**Account Title:** Expenditure Financing Sources - Transfers-Out

**Account Number:** 576000

**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting Federal entity representing

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

**Account Title:** Non-Expenditure Financing Sources - Transfers-Out - Other   
**Account Number:** 576500

**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting Federal entity representing

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

**Account Title:** Non-Expenditure Financing Sources - Transfers-Out - Capital

Transfers

**Account Number:** 576600

**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting Federal entity representing

funds transferred out, or to be transferred out, occurring as a result of a   
nonexchange, nonexpenditure capital transfer to a General Fund Receipt   
Account. Transactions using this account will have a budgetary impact.

**Account Title:** Non-Budgetary Financing Sources Transferred In

**Account Number:** 577500

**Normal Balance:** Credit

**Definition:** The amount of financing sources transferred in or to be transferred in to an

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

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**Accounts and Definitions**

**Account Title:** Non-Budgetary Financing Sources Transferred Out

**Account Number:** 577600

**Normal Balance:** Debit

**Definition:** The amount of financing sources transferred out or to be transferred out to an

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

**Account Title:** Authority Transfer Control In

**Account Number:** 577700

**Normal Balance:** Credit

**Definition:** Offset for the monitoring of the movement of Fund Balance with Treasury

activity to another Treasury account symbol. This account is for the General   
Fund of U.S. Government use only.

**Account Title:** Authority Transfer Control Out

**Account Number:** 577800

**Normal Balance:** Debit

**Definition:** Offset for the monitoring of the movement of Fund Balance with Treasury or

activity to another Treasury account symbol. This account is for the General   
Fund of the U.S. Government use only.

**Account Title:** Imputed Financing Sources

**Account Number:** 578000

**Normal Balance:** Credit

**Definition:** The amount of financing sources recorded by the receiving Federal entity to

cover imputed costs. The balance in this account must equal the balance in   
USSGL account 673000, "Imputed Costs."

**Account Title:** Other Financing Sources

**Account Number:** 579000

**Normal Balance:** Credit

**Definition:** This account is used to record financing sources (as opposed to revenues

earned for provision of goods and services) not provided for in other   
accounts. Although the normal balance for this account is credit, it is   
acceptable in certain instances for this account to have a debit balance.

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**Accounts and Definitions**

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

**Account Number:** 579001

**Normal Balance:** Credit

**Definition:** This account is for Treasury's Bureau of the Fiscal Service use, to record

accruals and amortization related to debt that have not yet been outlayed.   
Although the normal balance for this account is credit, it is acceptable in   
certain instances for this account to have a debit balance.

**Account Title:** Other General Fund Financing Sources

**Account Number:** 579010

**Normal Balance:** Debit

**Definition:** This account is used to record amounts that are authorized by law to be

financed by the General Fund of the U.S. Government. This account is for   
the General Fund of the U.S. Government use only. Although the normal   
balance for this account is debit, it is acceptable in certain instances for this   
account to have a credit balance.

**Account Title:** Adjustment to Financing Sources - Credit Reform

**Account Number:** 579100

**Normal Balance:** Debit

**Definition:** The amount of adjustment to financing sources for a downward reestimate of

subsidy expense, negative subsidy, or for modification adjustment transfer   
(MAT). Record as a debit in the credit reform program account to offset the   
negative (credit) subsidy expense or gain. Record as a credit in the credit   
reform financing account to offset the debit to the loan guarantee liability or   
direct loan allowance for subsidy.

**Account Title:** Financing Sources To Be Transferred Out - Contingent Liability   
**Account Number:** 579200

**Normal Balance:** Debit

**Definition:** The amount of future financing sources that will be transferred out as a

capital transfer to a General Fund Receipt Account. This account should be   
recorded as a debit when a contingent liability is recorded. A contingent   
liability related to a capital transfer should not be associated with a cost but,   
instead, should be associated with a future nonexpenditure capital transfer to   
a General Fund Receipt Account. Transactions using this account will not   
have a budgetary impact.

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**Accounts and Definitions**

**Account Title:** Seigniorage

**Account Number:** 579500

**Normal Balance:** Credit

**Definition:** The amount of increase in the net position of the U.S. Federal Government

for the face value of newly minted coins less the cost of production, which   
includes the cost of metal, manufacturing, and transportation. Seigniorage   
results from the sovereign power of the U.S. Federal Government to directly

create money and, although it is not an inflow of resources from the public,   
it does increase the U.S. Federal Government's net position in the same   
manner as an inflow of resources. It is not demanded, earned, or donated;   
therefore, it is recognized as a financing source rather than revenue. An   
example is coins delivered to a Federal Reserve Bank in return for deposits.   
This account is used only by the United States Mint.

**Account Title:** Tax Revenue Collected - Not Otherwise Classified

**Account Number:** 580000

**Normal Balance:** Credit

**Definition:** The amount of taxes collected that are not otherwise identified resulting

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

**Account Title:** Tax Revenue Collected - Individual

**Account Number:** 580100

**Normal Balance:** Credit

**Definition:** The amount of taxes collected from individuals resulting from the U.S.

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

**Account Title:** Tax Revenue Collected - Corporate

**Account Number:** 580200

**Normal Balance:** Credit

**Definition:** The amount of taxes and fees collected from corporations resulting from the

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

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**Accounts and Definitions**

**Account Title:** Tax Revenue Collected - Unemployment

**Account Number:** 580300

**Normal Balance:** Credit

**Definition:** The amount of unemployment taxes collected from employers resulting from

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

**Account Title:** Tax Revenue Collected - Excise

**Account Number:** 580400

**Normal Balance:** Credit

**Definition:** The amount of excise tax collected on the manufacture or purchase of

commodities or services resulting from the U.S. Federal Government's   
sovereign power to tax. Initial collectors or U.S. Federal Government   
custodians (for example, the Internal Revenue Service) of excise taxes   
should report using this specific USSGL account with the Federal/Non-

Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Estate and Gift

**Account Number:** 580500

**Normal Balance:** Credit

**Definition:** The amount of estate and gift tax collected from individuals on the excess of

a predetermined amount received from an estate or a gift resulting from the   
U.S. Federal Government's sovereign power to tax. Initial collectors or U.S.   
Federal Government custodians (for example, the Internal Revenue Service)

of estate and gift taxes should report using this specific USSGL account with   
the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Customs

**Account Number:** 580600

**Normal Balance:** Credit

**Definition:** The amount of duties (taxes) collected from the import of foreign goods

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

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**Accounts and Definitions**

**Account Title:** Tax Revenue Accrual Adjustment - Not Otherwise Classified

**Account Number:** 582000

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due not otherwise

identified that result from the U.S. Federal Government's sovereign power to   
tax and reported by initial collectors or U.S. Federal Government custodians   
(for example, the Internal Revenue Service). Record this account only if a

more specific USSGL tax revenue accrual account does not exist. Initial   
collectors should record the Federal/Non-Federal Code attribute domain   
value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Individual

**Account Number:** 582100

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due from

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

**Account Title:** Tax Revenue Accrual Adjustment - Corporate

**Account Number:** 582200

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due from

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

**Account Title:** Tax Revenue Accrual Adjustment - Unemployment

**Account Number:** 582300

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to unemployment taxes due from

currently employed individuals resulting from the U.S. Federal   
Government's sovereign power to tax and reported by initial collectors or   
Federal custodians (for example, the Internal Revenue Service). Initial   
collectors should record the Federal/Non-Federal Code attribute domain   
value "N."

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**Accounts and Definitions**

**Account Title:** Tax Revenue Accrual Adjustment - Excise

**Account Number:** 582400

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to excise tax collected on the

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

**Account Title:** Tax Revenue Accrual Adjustment - Estate and Gift

**Account Number:** 582500

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to estate and gift tax collected

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

**Account Title:** Tax Revenue Accrual Adjustment - Customs

**Account Number:** 582600

**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to duties (taxes) collected from the

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

**Account Title:** Contra Revenue for Taxes - Not Otherwise Classified   
**Account Number:** 583000

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for taxes not otherwise

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

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**Accounts and Definitions**

**Account Title:** Contra Revenue for Taxes - Individual

**Account Number:** 583100

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for individual taxes when

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

**Account Title:** Contra Revenue for Taxes - Corporate

**Account Number:** 583200

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for corporate taxes when

realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting   
for Revenue and Other Financing Sources," and reported by initial collectors   
or Federal custodians (for example, the Internal Revenue Service). Initial

collectors should record the Federal/Non-Federal Code attribute domain   
value "N."

**Account Title:** Contra Revenue for Taxes - Unemployment

**Account Number:** 583300

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for unemployment taxes when

realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting   
for Revenue and Other Financing Sources," and reported by initial collectors   
or U.S. Federal Government custodians (for example, the Internal Revenue

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

**Account Title:** Contra Revenue for Taxes - Excise

**Account Number:** 583400

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for excise taxes when

realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting   
for Revenue and Other Financing Sources," and reported by initial collectors   
or U.S. Federal Government custodians (for example, the Internal Revenue

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

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**Accounts and Definitions**

**Account Title:** Contra Revenue for Taxes - Estate and Gift

**Account Number:** 583500

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for estate and gift taxes when

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

**Account Title:** Contra Revenue for Taxes - Customs

**Account Number:** 583600

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for customs taxes when

realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting   
for Revenue and Other Financing Sources," and reported by initial collectors   
or U.S. Federal Government custodians (for example, the Internal Revenue

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

**Account Title:** Tax Revenue Refunds - Not Otherwise Classified

**Account Number:** 589000

**Normal Balance:** Debit

**Definition:** The amount of tax revenue refunds not otherwise identified that are payable

or have been paid and reported by initial collectors or U.S. Federal   
Government custodians (for example, the Internal Revenue Service). Initial   
collectors should record the Federal/Non-Federal Code attribute domain   
value "N."

**Account Title:** Tax Revenue Refunds - Individual

**Account Number:** 589100

**Normal Balance:** Debit

**Definition:** The amount of individual tax revenue refunds that are payable or have been

paid and reported by initial collectors or U.S. Federal Government   
custodians (for example, the Internal Revenue Service). Initial collectors   
should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Corporate

**Account Number:** 589200

**Normal Balance:** Debit

**Definition:** The amount of corporate tax revenue refunds that are payable or have been

paid and reported by initial collectors or U.S. Federal Government   
custodians (for example, the Internal Revenue Service). Initial collectors   
should record the Federal/Non-Federal Code attribute domain value "N."

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**Accounts and Definitions**

**Account Title:** Tax Revenue Refunds - Unemployment

**Account Number:** 589300

**Normal Balance:** Debit

**Definition:** The amount of unemployment tax revenue refunds that are payable or have

been paid and reported by initial collectors or U.S. Federal Government   
custodians (for example, the Internal Revenue Service). Initial collectors   
should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Excise

**Account Number:** 589400

**Normal Balance:** Debit

**Definition:** The amount of excise tax revenue refunds that are payable or have been paid

and collected by initial collectors or U.S. Federal Government custodians   
(for example, the Internal Revenue Service). Initial collectors should record   
the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Estate and Gift

**Account Number:** 589500

**Normal Balance:** Debit

**Definition:** The amount of estate and gift tax revenue refunds that are payable or have

been paid and reported by initial collectors or U.S. Federal Government   
custodians (for example, the Internal Revenue Service). Initial collectors   
should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Customs

**Account Number:** 589600

**Normal Balance:** Debit

**Definition:** The amount of customs tax revenue refunds that are payable or have been

paid and reported by initial collectors or U.S. Federal Government   
custodians (for example, the Internal Revenue Service). Initial collectors   
should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Other Revenue

**Account Number:** 590000

**Normal Balance:** Credit

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

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Contra Revenue for Other Revenue

**Account Number:** 590900

**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received (but not otherwise

classified above) when realization is not expected. Amounts recorded are   
based on adjustments, returns, allowances, price redetermination, and   
refunds other than taxes where revenue is earned. Credit losses on other   
nonexchange revenue also are recorded in this account.

**Account Title:** Revenue and Other Financing Sources - Cancellations

**Account Number:** 591900

**Normal Balance:** Debit

**Definition:** The amount of canceled authority returned to the General Fund of the U.S.

Government that was originally derived from revenue or other financing   
sources. Examples include spending authority from offsetting collections and   
special or trust fund receipts that are administratively withdrawn, for

example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts

in special or trust fund expenditure accounts that are rescinded or returned to

a specific General Fund Receipt Account.

**Account Title:** Cancellations of Revenue and Other Financing Sources - The General

Fund of the U.S. Government

**Account Number:** 591910

**Normal Balance:** Credit

**Definition:** The amount of canceled authority derived from revenue and other financing

sources returned to the General Fund of the U.S. Government. This USSGL   
account is for the General Fund of the U.S. Government use only.

**Account Title:** Valuation Change in Investments - Exchange Stabilization Fund

(ESF)   
**Account Number:** 592100

**Normal Balance:** Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability and

foreign currency investments in the Exchange Stabilization Fund. Unrealized   
gain or loss is due to adjustments for market value to assets. Although the   
normal balance for this account is credit, it is acceptable in certain instances   
for this account to have a debit balance.

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**Accounts and Definitions**

**Account Title:** Valuation Change in Investments for Federal Government Sponsored   
Enterprise

**Account Number:** 592200

**Normal Balance:** Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability

investments, generally investments in Government Sponsored Enterprises   
(GSE) due to adjustments for market value to GSE assets. Although the   
normal balance for this account is credit, it is acceptable in certain instances   
for this account to have a debit balance.

**Account Title:** Valuation Change in Investments - Beneficial Interest in Trust   
**Account Number:** 592300

**Normal Balance:** Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability

investments, generally beneficial interest in trust due to adjustments for   
market value to beneficial interest in trust assets. Although the normal   
balance for this account is credit, it is acceptable in certain instances for this   
account to have a debit balance.

**Account Title:** Collections for Others - Statement of Custodial Activity

**Account Number:** 599000

**Normal Balance:** Debit

**Definition:** The amount of custodial revenue collected by a reporting Federal entity for

another Federal agency, Federal entity, or non-Federal entity. For amounts   
collected on behalf of the General Fund of the U.S. Government, use   
Federal/Non-Federal Code attribute domain value "G" and Transaction   
Partner Agency Identifier attribute domain value "099." For all other   
amounts, use the appropriate attribute domain values. This USSGL account   
is included on the USSGL crosswalk for the Statement of Custodial Activity   
or on a custodial footnote.

**Account Title:** Accrued Collections for Others - Statement of Custodial Activity   
**Account Number:** 599100

**Normal Balance:** Debit

**Definition:** The amount of custodial revenue to be collected by a reporting Federal entity

for another Federal agency, Federal entity, or non-Federal entity. For   
amounts to be collected on behalf of the General Fund of the U.S.   
Government, use Federal/Non-Federal Code attribute domain value "G" and   
Transaction Partner Agency Identifier attribute domain value "099." For all   
other amounts, use the appropriate attribute domain values. This USSGL   
account is included on the USSGL crosswalk for the Statement of Custodial   
Activity or on a custodial footnote.

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**Accounts and Definitions**

**Account Title:** Offset to Non-Entity Collections - Statement of Changes in Net   
Position

**Account Number:** 599300

**Normal Balance:** Debit

**Definition:** The offset to amounts collected for another Federal entity. For amounts

collected on behalf of the General Fund of the U.S. Government, use   
Federal/Non-Federal Code attribute domain value "G" and Transaction   
Partner Agency Identifier attribute domain value "099." For all other   
amounts, use the appropriate attribute domain value. This USSGL account is   
included on the USSGL crosswalk for the Statement of Changes in Net   
Position, but it is not included on the USSGL crosswalk for the Statement of   
Custodial Activity or on a custodial footnote.

**Account Title:** Offset to Non-Entity Accrued Collections - Statement of Changes in

Net Position

**Account Number:** 599400

**Normal Balance:** Debit

**Definition:** The offset to amounts to be collected for another Federal entity. For amounts

to be collected on behalf of the General Fund of the U.S. Government, use   
Federal/Non-Federal Code attribute domain value "G" and Transaction   
Partner Agency Identifier attribute domain value "099." For all other   
amounts, use the appropriate attribute domain value. This USSGL account is   
included on the USSGL crosswalk for the Statement of Changes in Net   
Position, but it is not included on the USSGL crosswalk for the Statement of   
Custodial Activity nor on a custodial footnote.

**Account Title:** Financing Sources Transferred In From Custodial Statement

Collections

**Account Number:** 599700

**Normal Balance:** Credit

**Definition:** The amount of financing sources transferred in to a Treasury Account

Symbol (TAS) from collections previously recorded on the Statement of   
Custodial Activity. Unless specifically identified by the Bureau of the Fiscal   
Service in conjunction with OMB, this transfer creates a budgetary resource   
in the receiving TAS.

**Account Title:** Custodial Collections Transferred Out to a Treasury Account Symbol

Other Than the General Fund of the U.S. Government

**Account Number:** 599800

**Normal Balance:** Debit

**Definition:** The amount of custodial collections recorded on the Statement of Custodial

Activity that is transferred to a Treasury Account Symbol, other than the   
General Fund of the U.S. Government.

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**Accounts and Definitions**

**Account Title:** Operating Expenses/Program Costs

**Account Number:** 610000

**Normal Balance:** Debit

**Definition:** Operating expenses and program costs not otherwise classified below. This

includes employee benefit expense not specifically defined in USSGL   
account 640000, "Benefit Expense."

**Account Title:** Expensed Asset

**Account Number:** 615000

**Normal Balance:** Debit

**Definition:** The amount of expenses recognized by a purchasing agency when a

capitalized asset acquired from another federal agency does not meet the   
purchasing agency's capitalization threshold.

**Account Title:** Contra Bad Debt Expense - Incurred for Others

**Account Number:** 619000

**Normal Balance:** Credit

**Definition:** The amount of bad debt expense related to accounts receivable held for

others.

**Account Title:** Adjustment to Subsidy Expense

**Account Number:** 619900

**Normal Balance:** Credit

**Definition:** The amount of adjustment to subsidy expense in the program fund reflecting

the amount of subsidy funds transferred to a special receipt account by the   
financing fund as a result of a downward reestimate. This account also will   
be used for recording the effect of negative subsidy on the program fund.

**Account Title:** Interest Expenses on Borrowing From the Bureau of the Fiscal

Service and/or the Federal Financing Bank

**Account Number:** 631000

**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the Federal agency during the

current fiscal year on amounts borrowed from Treasury's Bureau of the   
Fiscal Service and/or the Federal Financing Bank. Use Federal/Non-Federal   
Code attribute domain value "F" and Transaction Partner Agency Identifier   
"020."

**Account Title:** Interest Expenses on Securities

**Account Number:** 632000

**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by a Federal agency during the

current fiscal year on securities.

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**Accounts and Definitions**

**Account Title:** Other Interest Expenses

**Account Number:** 633000

**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by a Federal agency from late

payment of accounts and loans, and the current interest accruing on amounts   
owed others that are not otherwise classified.

**Account Title:** Remuneration Interest

**Account Number:** 633800

**Normal Balance:** Debit

**Definition:** The amount of interest expense, with no budgetary outlay, incurred during

the conversion from special drawings rights to U.S. dollars. This USSGL   
account is to be used only by the Department of the Treasury.

**Account Title:** Interest Expense Accrued on the Liability for Loan Guarantees   
**Account Number:** 634000

**Normal Balance:** Debit

**Definition:** The amount of interest that is accrued and compounded on the liability of

loan guarantees that are subject to the Federal Credit Reform Act of 1990, as   
amended. The accrued interest is recognized as an adjustment to interest   
expense. Although the normal balance for this account is debit, it is   
acceptable in certain instances for this account to have a credit balance.   
(Refer to FASAB SFFAS No. 2; "Accounting for Direct Loans and Loan   
Guarantees," as amended by FASAB SFFAS No. 19; "Technical   
Amendments to Accounting Standards For Direct Loans and Loan   
Guarantees in SFFAS 2.")

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**Accounts and Definitions**

**Account Title:** Benefit Expense

**Account Number:** 640000

**Normal Balance:** Debit

**Definition:** Provided below are separate definitions for "program" and "administering"

activities included in this account. For "program" activities, record the   
employer's portion of the contributions to the following employee benefit   
programs administered by Federal agencies: retirement, life insurance, health   
insurance, Voluntary Separation Incentive Payment (VSIP), Federal   
Employees' Compensation Act (FECA), unemployment for Federal   
employees, Social Security (Old Age and Survivor's Insurance,

Supplemental Security Income, Disability Insurance, Hospital Insurance (Hi-   
Medicare, Part A). Use Federal/Non-Federal Code attribute domain value

"F" and Transaction Partner Agency Identifier (3-digit agency code) as   
defined in I TFM 2-4700. Note: Report in USSGL account 610000,   
"Operating Expenses/Program Costs," the costs for benefits not specifically   
listed above. In the specific instance of employer contributions to the Thrift   
Savings Plan, record in USSGL account 610000 with Federal/Non-Federal   
Code attribute domain value "N." For "administering" activities, record the   
amount of expense incurred for benefit payments to non-Federal entities

using Federal/Non-Federal Code attribute domain value "N" for reporting.   
This includes (but is not limited to) costs for retirement, life insurance,

health insurance, VSIP, FECA, unemployment, entitlements (as listed in the   
definition of USSGL account 216000, "Entitlement Benefits Due and   
Payable"), and insurance guarantees; for example, flood insurance, crop   
insurance, and deposit insurance.

**Account Title:** Cost of Goods Sold

**Account Number:** 650000

**Normal Balance:** Debit

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

overhead.

**Account Title:** Applied Overhead

**Account Number:** 660000

**Normal Balance:** Credit

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

in-process.

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**Accounts and Definitions**

**Account Title:** Cost Capitalization Offset

**Account Number:** 661000

**Normal Balance:** Credit

**Definition:** The amount of any costs originally recorded into another expense account

that are directly linked to a specific job or a product. These costs are   
transferred to an "in-progress" asset account such as inventory-work-in-   
process, construction-in-progress, internal-use software in development, or a   
completed asset account.

**Account Title:** Depreciation, Amortization, and Depletion

**Account Number:** 671000

**Normal Balance:** Debit

**Definition:** Expenses recognized by the process of allocating costs of an asset (tangible

or intangible) over the period of time benefited or the asset's useful life.

**Account Title:** Bad Debt Expense

**Account Number:** 672000

**Normal Balance:** Debit

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

receivables.

**Account Title:** Imputed Costs

**Account Number:** 673000

**Normal Balance:** Debit

**Definition:** The Office of Management and Budget (OMB) limits recognition of imputed

costs to specific categories identified in OMB Circular No. A-136,

"Financial Reporting Requirements," as amended. The amount of costs   
incurred by a Federal entity for goods and services provided and paid for in   
total, or in part, by other Federal entities. The balance in this account must   
equal the balance in USSGL account 578000, "Imputed Financing Sources."

**Account Title:** Other Expenses Not Requiring Budgetary Resources

**Account Number:** 679000

**Normal Balance:** Debit

**Definition:** Other costs that do not require budgetary resources (such as accounting for

the issue of operating materials and supplies when the consumption method   
is used.)

**Account Title:** Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental

Administrative Fees

**Account Number:** 679500

**Normal Balance:** Credit

**Definition:** The amount that offsets intragovernmental administrative fees paid by

nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

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**Accounts and Definitions**

**Account Title:** Future Funded Expenses

**Account Number:** 680000

**Normal Balance:** Debit

**Definition:** The amount of accrued expenses that are required to be funded from future-

year appropriations. Examples include, but are not limited to, accrued annual   
leave expense and upward subsidy reestimates for credit reform loan   
programs. Although the normal balance for this account is debit, it is   
acceptable in certain instances for this account to have a credit balance.

**Account Title:** Employer Contributions to Employee Benefit Programs Not

Requiring Current-Year Budget Authority (Unobligated)

**Account Number:** 685000

**Normal Balance:** Debit

**Definition:** The amount of benefit expense incurred that does not require current-year

budget authority (unobligated) by a Federal agency for the employer's   
portion of contributions to employee benefit programs. This benefit expense   
includes Federal Employees' Compensation Act and unemployment for   
Federal employees.

**Account Title:** Non-Production Costs

**Account Number:** 690000

**Normal Balance:** Debit

**Definition:** Costs incurred and recognized that are linked to events other than the

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

**Account Title:** Gains on Disposition of Assets - Other

**Account Number:** 711000

**Normal Balance:** Credit

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

of assets not associated with investments or borrowings/loans.

**Account Title:** Gains on Disposition of Investments

**Account Number:** 711100

**Normal Balance:** Credit

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

of investments.

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**Accounts and Definitions**

**Account Title:** Gains on Disposition of Borrowings

**Account Number:** 711200

**Normal Balance:** Credit

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

**Account Title:** Gains on Changes in Long-Term Assumptions - From Experience   
**Account Number:** 717100

**Normal Balance:** Credit

**Definition:** The gain on the change in long-term assumptions from experience used to

estimate Federal employee pension, other retirement benefit and other   
postemployment benefit liabilities, including veteran's compensation. This   
account excludes amounts related to Federal Employees Compensation Act   
program.

**Account Title:** Losses on Changes in Long-Term Assumptions - From Experience   
**Account Number:** 717200

**Normal Balance:** Debit

**Definition:** The loss on the change in long-term assumptions from experience used to

estimate Federal employee pension, other retirement benefit and other   
postemployment benefit liabilities, including veteran's compensation. This   
account excludes amounts related to Federal Employees Compensation Act   
program.

**Account Title:** Unrealized Gains

**Account Number:** 718000

**Normal Balance:** Credit

**Definition:** The amount of unrealized gains that include, but are not limited to:

unrealized holding gains on available for sale securities in accordance with   
Financial Accounting Standard (FAS) 115, unrealized gains on investments   
of defined benefit pension plans under FAS 35, deferred gains on qualified   
hedges under FAS 133, and qualified foreign currency translation

adjustments under FAS 52.

**Account Title:** Unrealized Gain - Exchange Stabilization Fund (ESF)

**Account Number:** 718100

**Normal Balance:** Credit

**Definition:** The accumulated unrealized gain, due to exchange rates, on foreign currency

investments and foreign denominated assets in the Exchange Stabilization   
Fund. Unrealized gains are due to adjustments for the market value of assets.   
Although the normal balance for this account is credit, it is acceptable in   
certain instances for this account to have a debit balance. This USSGL   
account is to be used only by the Department of the Treasury.

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**Accounts and Definitions**

**Account Title:** Other Gains

**Account Number:** 719000

**Normal Balance:** Credit

**Definition:** The gain on assets resulting from events other than disposition. This

excludes amounts related to the gain on the change in long-term assumptions   
from experience and gain on the change in long-term assumptions for

Federal employee pension, other retirement benefit and other   
postemployment benefit liabilities, including veteran's compensation. This   
account includes amounts related to Federal Employees Compensation Act   
program.

**Account Title:** Gains on International Monetary Fund Assets

**Account Number:** 719090

**Normal Balance:** Credit

**Definition:** The gain on assets resulting from valuation changes on International

Monetary Fund assets. This USSGL can only be used by the Department of   
the Treasury.

**Account Title:** Gains for Exchange Stabilization Fund (ESF) Accrued Interest and

Charges

**Account Number:** 719100

**Normal Balance:** Credit

**Definition:** When the Special Drawing Right (SDR) and foreign exchange rates change,

accrued SDR interest/charges and accrued interest on foreign securities   
reflect a gain in the following circumstances: if the SDR-USD, Euro-USD,   
or Yen-USD exchange rate increases, a gain is recorded on SDR accrued   
interest and accrued interest on foreign securities as applicable; if the SDR-   
USD exchange rate decreases, a gain is recorded on accrued SDR charges.   
This USSGL account is to be used only by the Department of Treasury.

**Account Title:** Losses on Disposition of Assets - Other

**Account Number:** 721000

**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement)

of assets not associated with investments or borrowings/loans.

**Account Title:** Losses on Disposition of Investments

**Account Number:** 721100

**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement)

of investments.

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**Accounts and Definitions**

**Account Title:** Losses on Disposition of Borrowings

**Account Number:** 721200

**Normal Balance:** Debit

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

**Account Title:** Gains on Changes in Long-Term Assumptions

**Account Number:** 727100

**Normal Balance:** Credit

**Definition:** The gain on the change in long-term assumptions used to estimate Federal

employee pension, other retirement benefit and other postemployment   
benefit liabilities, including veteran's compensation. This account excludes   
amounts related to Federal Employees Compensation Act program.

**Account Title:** Losses on Changes in Long-Term Assumptions

**Account Number:** 727200

**Normal Balance:** Debit

**Definition:** The loss on the change in long-term assumptions used to estimate Federal

employee pension, other retirement benefit and other postemployment   
benefit liabilities, including veteran's compensation. This account excludes   
amounts related to Federal Employees Compensation Act program.

**Account Title:** Unrealized Losses

**Account Number:** 728000

**Normal Balance:** Debit

**Definition:** The amount of unrealized losses that include, but are not limited to:

unrealized holding losses on available for sale securities in accordance with   
Financial Accounting Standard (FAS) 115, unrealized losses on investments   
of defined benefit pension plans under FAS 35, deferred losses on qualified   
hedges under FAS 133, and qualified foreign currency translation

adjustments under FAS 52.

**Account Title:** Unrealized Losses - Exchange Stabilization Fund (ESF)

**Account Number:** 728100

**Normal Balance:** Debit

**Definition:** The accumulated unrealized loss, due to exchange rates, on foreign currency

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

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**Accounts and Definitions**

**Account Title:** Other Losses

**Account Number:** 729000

**Normal Balance:** Debit

**Definition:** The loss on assets resulting from events other than disposition. This excludes

amounts related to the losses on the change in long-term assumptions from   
experience and losses on the change in long-term assumptions for Federal   
employee pension, other retirement benefit and other postemployment   
benefit liabilities, including veteran's compensation. This account includes   
amounts related to Federal Employees Compensation Act program.

**Account Title:** Losses on International Monetary Fund Assets

**Account Number:** 729090

**Normal Balance:** Debit

**Definition:** The losses on assets resulting from valuation changes on International

Monetary Fund assets. This USSGL can only be used by the Department of   
the Treasury.

**Account Title:** Losses for Exchange Stabilization Fund (ESF) Accrued Interest and

Charges

**Account Number:** 729100

**Normal Balance:** Debit

**Definition:** When the Special Drawing Right (SDR) and foreign exchange rates change,

accrued SDR interest/charges and accrued interest on foreign securities

reflect a loss in the following circumstances: if the SDR-USD, Euro-USD, or   
Yen-USD exchange rate decreases, a loss is recorded on SDR accrued

interest and accrued interest on foreign securities as applicable; if the SDR-   
USD exchange rate increases, a loss is recorded in SDR accrued charges.

This USSGL account is to be used only by the Department of Treasury.

**Account Title:** Other Losses From Impairment of Assets

**Account Number:** 729200

**Normal Balance:** Debit

**Definition:** The loss from the partial impairment of General Property, Plant and

Equipment (G-PP&E), except internal use software, as prescribed by   
FASAB SFFAS No. 44. G-PP&E includes any property, plant and   
equipment (PP&E) used in providing goods or services. G-PP&E does not   
include heritage assets, such as historic and national landmarks, and   
stewardship land.

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**Accounts and Definitions**

**Account Title:** Extraordinary Items

**Account Number:** 730000

**Normal Balance:** Credit

**Definition:** Costs or income so unusual in type or amount as to be accorded special

treatment in the accounts or separate disclosure in financial statements.   
Although the normal balance for this account is credit, it is acceptable in   
certain instances for this account to have a debit balance.

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

**Account Number:** 740000

**Normal Balance:** Credit

**Definition:** The amount of adjustments affecting the cumulative results of operations

due to errors in prior-period financial statements that resulted from   
mathematical mistakes, mistakes in the application of accounting principles,   
or oversight or misuse of facts that existed at the time the financial   
statements were prepared. Use USSGL account 740500, "Prior Period   
Adjustments Due to Corrections of Errors - Years Preceding the Prior Year"   
for the amount of adjustments affecting the cumulative results of operations   
due to errors in the years preceding the prior year's financial statements.   
Although the normal balance for this account is credit, it is acceptable in   
certain instances for this account to have a debit balance.

**Account Title:** Prior-Period Adjustments Due to Changes in Accounting Principles   
**Account Number:** 740100

**Normal Balance:** Credit

**Definition:** The amount of adjustments affecting the cumulative results of operations

due to a change from one generally accepted accounting principle to another   
one that can be justified as preferable or the adoption of a new FASAB   
standard. Although the normal balance for this account is credit, it is   
acceptable in certain instances for this account to have a debit balance.

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

Preceding the Prior-Year

**Account Number:** 740500

**Normal Balance:** Credit

**Definition:** The amount of adjustments affecting the cumulative results of operations

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

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Distribution of Income - Dividend

**Account Number:** 750000

**Normal Balance:** Debit

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

**Account Title:** Changes in Actuarial Liability

**Account Number:** 760000

**Normal Balance:** Debit

**Definition:** The amount of increase or decrease in actuarial liability. Although the

normal balance for this account is debit, it is acceptable in certain instances   
for this account to have a credit balance.

**Account Title:** Trust Fund Warrant Journal Vouchers Issued Net of Adjustments   
**Account Number:** 771000

**Normal Balance:** Debit

**Definition:** The amount appropriated to the various available trust fund receipt accounts

via a warrant journal voucher. The warrant journal voucher moves the fund   
balance from the General Fund receipt account to the available trust fund   
receipt account. This account is for the General Fund of the U.S.   
Government use only.

**Account Title:** Guaranteed Loan Level

**Account Number:** 801000

**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan commitments supportable by the subsidy

budget authority of new commitments or, in the case of negative subsidies,   
the amount authorized by appropriation acts. This account does not close at   
yearend.

**Account Title:** Guaranteed Loan Level - Unapportioned

**Account Number:** 801500

**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan level not yet apportioned by Office of

Management and Budget.

**Account Title:** Guaranteed Loan Level - Apportioned

**Account Number:** 802000

**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan levels approved by Office

of Management and Budget on the SF 132: Apportionment and   
Reapportionment Schedule.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Guaranteed Loan Level - Used Authority

**Account Number:** 804000

**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan principal obligated by

lenders and reported to the agency.

**Account Title:** Guaranteed Loan Level - Unused Authority

**Account Number:** 804500

**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan levels for which contracts

have not been signed. This account does not close at yearend.

**Account Title:** Guaranteed Loan Principal Outstanding

**Account Number:** 805000

**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan principal outstanding with the lender at any

given time.

**Account Title:** Guaranteed Loan New Disbursements by Lender

**Account Number:** 805300

**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan principal disbursed during the current year

by lenders.

**Account Title:** Guaranteed Loan Collections, Defaults, and Adjustments

**Account Number:** 806500

**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan collections, defaults, or any other type of

adjustments that reduce the amount of loan principal outstanding with the   
lender.

**Account Title:** Guaranteed Loan Cumulative Disbursements by Lenders

**Account Number:** 807000

**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan disbursements by lenders, net of collections,

defaults, or adjustments, after USSGL accounts 805300, "Guaranteed Loan   
New Disbursements by Lender," and 806500, "Guaranteed Loan Collections,   
Defaults, and Adjustments," are closed into this account at yearend. This   
account does not close at yearend.

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**Part 2 Fiscal Year 2019 Reporting SUPPLEMENT Section II U.S. Standard General Ledger**

**Accounts and Definitions**

**Account Title:** Partial or Early Cancellation of Authority

**Account Number:** 809100

**Normal Balance:** Credit

**Definition:** The amount of authority canceled and recorded in USSGL account 435100,

Partial or Early Cancellation of Authority With a U.S. Treasury Warrant.   
This account will be maintained as a tracking mechanism for the   
Antideficiency Act. Antideficiency Act provisions continue to apply to   
canceled Treasury Appropriation Fund Symbols (TAFS) and to partially   
canceled authority in TAFS that are otherwise still valid, such as partial   
cancellation of authority in a no-year TAFS. The balance in USSGL account   
435100, Partial or Early Cancellation of Authority With a U.S. Treasury   
Warrant, is reclassified into this account in a closing entry.

**Account Title:** Offset for Partial or Early Cancellation of Authority

**Account Number:** 809200

**Normal Balance:** Debit

**Definition:** To offset activity recorded in USSGL account 809100, Partial or Early

Cancellation of Authority. This account will be maintained as a tracking   
mechanism for the Antideficiency Act. Antideficiency Act provisions   
continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS)   
and to partially canceled authority in TAFS that are otherwise still valid,

such as partial cancellation of authority in a no-year TAFS.

**Account Title:** Offset for Purchases of Assets

**Account Number:** 880100

**Normal Balance:** Credit

**Definition:** The amount recorded to offset activity in USSGL account 880200,

"Purchases of Property, Plant, and Equipment," USSGL account 880300,   
"Purchases of Inventory and Related Property," and USSGL account

880400, "Purchases of Assets - Other." USSGL accounts 880200, 880300,   
and 880400 close into this account at yearend. This account does not close at   
yearend.

**Account Title:** Purchases of Property, Plant, and Equipment

**Account Number:** 880200

**Normal Balance:** Debit

**Definition:** The amount of capitalized property, plant, and equipment purchased during

the fiscal year. This account closes into USSGL account 880100, "Offset for   
Purchases of Assets," at yearend.

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**Accounts and Definitions**

**Account Title:** Purchases of Inventory and Related Property

**Account Number:** 880300

**Normal Balance:** Debit

**Definition:** The amount of inventory and related property purchased during the fiscal

year. This account closes into USSGL account 880100, "Offset for   
Purchases of Assets," at yearend.

**Account Title:** Purchases of Assets - Other

**Account Number:** 880400

**Normal Balance:** Debit

**Definition:** The amount of other assets purchased during the fiscal year, not otherwise

classified in USSGL accounts 880200, "Purchases of Property, Plant, and   
Equipment," and 880300, "Purchases of Inventory and Related Property."   
Other assets include, but are not limited to, the purchase of investments

requiring an outlay. In addition, this account closes into USSGL account   
880100, "Offset for Purchases of Assets," at yearend.

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