

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

**SECTION II. ACCOUNT DESCRIPTIONS**

The account definitions provide basic information about each account, including:

- **Standard General Ledger (SGL) Account Title**
- **Account Number**
- **Normal Balance of the Account (Debit or Credit)**
- **Account Definition**

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**Account Title:** Fund Balance With Treasury  
**Account Number:** 1010  
**Normal Balance:** Debit

Definition: All funds on deposit with Treasury, excluding seized cash deposited, reported on the SF 224: Statement of Transactions, SF 1219: Statement of Accountability and/or FMS 2108: Yearend Closing Statement. (See SGL account 1532, "Seized Cash Deposited.")

**Account Title:** Undeposited Collections  
**Account Number:** 1110  
**Normal Balance:** Debit

Definition: Collections on hand, not yet deposited within the same accounting period.

**Account Title:** Imprest Funds  
**Account Number:** 1120  
**Normal Balance:** Debit

Definition: The authorized amount of cash held by agency cashiers at personal risk.

**Account Title:** Funds Held by the Public  
**Account Number:** 1130  
**Normal Balance:** Debit

Definition: Funds held by the public that OMB has determined will be included in the budget.

**Account Title:** Other Cash  
**Account Number:** 1190  
**Normal Balance:** Debit

Definition: Cash holdings not otherwise classified above.

**Account Title:** Other Monetary Assets  
**Account Number:** 1195  
**Normal Balance:** Debit

Definition: The balance of monetary assets for which a specific SGL account has not been established. This includes gold (valued at market), special drawing rights and U.S. reserves in the International Monetary Fund. It excludes monetary assets seized. (See SGL account 1531, "Seized Monetary Instruments.")

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**Account Title:** Foreign Currency  
**Account Number:** 1200  
**Normal Balance:** Debit

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

**Account Title:** Accounts Receivable  
**Account Number:** 1310  
**Normal Balance:** Debit

Definition: Amounts due from others when the right to receive funds accrue. This may result from the performance of services, the delivery of goods or court-ordered assessment.

**Account Title:** Allowance for Loss on Accounts Receivable  
**Account Number:** 1319  
**Normal Balance:** Credit

Definition: 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. Amount should consider outstanding advances.

**Account Title:** Employment Benefit Contributions Receivable  
**Account Number:** 1320  
**Normal Balance:** Debit

Definition: The amount recorded by administering agencies for contributions due from Federal employers and/or covered employees for retirement, health and life insurance employment benefits. This excludes Social Security taxes.

**Account Title:** Taxes Receivable  
**Account Number:** 1325  
**Normal Balance:** Debit

Definition: Amounts of taxes due from entities that are identifiable, measurable and legally enforceable. This includes claims to cash or other assets through established assessment processes.

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**Account Title:** Allowance for Loss on Taxes Receivable  
**Account Number:** 1329  
**Normal Balance:** Credit

Definition: Estimated amounts of uncollectible taxes receivable.

**Account Title:** Receivable for Transfers of Currently Invested Balances  
**Account Number:** 1330  
**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 entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds.

**Account Title:** Expenditure Transfers Receivable  
**Account Number:** 1335  
**Normal Balance:** Debit

Definition: The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by OMB) resulting from a nonexchange transaction.

**Account Title:** Interest Receivable  
**Account Number:** 1340  
**Normal Balance:** Debit

Definition: Amounts of accrued interest charges on accounts and loans receivable. This also includes interest accrued on investment securities.

**Account Title:** Allowance for Loss on Interest Receivable  
**Account Number:** 1349  
**Normal Balance:** Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from: (1) credit programs before fiscal 1992; and (2) other interest receivable for all years. This account excludes the allowances for loans subject to credit reform, which are recorded in SGL account 1399, "Allowance for Subsidy."

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**Account Title:** Loans Receivable  
**Account Number:** 1350  
**Normal Balance:** Debit

Definition: Amounts loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments.

**Account Title:** Allowance for Loss on Loans Receivable  
**Account Number:** 1359  
**Normal Balance:** Credit

Definition: 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.

**Account Title:** Penalties, Fines and Administrative Fees Receivable  
**Account Number:** 1360  
**Normal Balance:** Debit

Definition: Amounts of penalties, fines and administrative fees on accounts and loans receivable due to the delinquency of a debt.

**Account Title:** Allowance for Loss on Penalties, Fines and Administrative Fees  
Receivable  
**Account Number:** 1369  
**Normal Balance:** Credit

Definition: The estimated amount of loss due to uncollectible penalties, fines and administrative fees receivable. This account excludes allowances for loans subject to credit reform.

**Account Title:** Allowance for Subsidy  
**Account Number:** 1399  
**Normal Balance:** Credit

Definition: This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (account 1350) 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.

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**Account Title:** Advances to Others  
**Account Number:** 1410  
**Normal Balance:** Debit

Definition: Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Common examples are travel advances made in contemplation of future travel expenses or advances to contractors made in contemplation of future receipt of inventory or fixed assets.

**Account Title:** Prepayments  
**Account Number:** 1450  
**Normal Balance:** Debit

Definition: Expenditures that provide future benefits. Prepayments are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance and supplies.

**Account Title:** Operating Materials and Supplies Held for Use  
**Account Number:** 1511  
**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.

**Account Title:** Operating Materials and Supplies Held in Reserve for Future  
Use  
**Account Number:** 1512  
**Normal Balance:** Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because they are not readily available or because they will be needed.

**Account Title:** Operating Materials and Supplies - Excess, Unserviceable and  
Obsolete  
**Account Number:** 1513  
**Normal Balance:** Debit

Definition: The cost or 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.

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**Account Title:** Inventory Purchased for Resale  
**Account Number:** 1521  
**Normal Balance:** Debit

Definition: The cost or value of tangible personal property purchased by an agency for resale.

**Account Title:** Inventory Held in Reserve for Future Sale  
**Account Number:** 1522  
**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.

**Account Title:** Inventory Held for Repair  
**Account Number:** 1523  
**Normal Balance:** Debit

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than dispose of.

**Account Title:** Inventory - Excess, Obsolete and Unserviceable  
**Account Number:** 1524  
**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.

**Account Title:** Inventory - Raw Materials  
**Account Number:** 1525  
**Normal Balance:** Debit

Definition: The cost or value of raw materials purchased or donated for use as a component part of inventory.

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**Account Title:** Inventory - Work-in-Process  
**Account Number:** 1526  
**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.

**Account Title:** Inventory - Finished Goods  
**Account Number:** 1527  
**Normal Balance:** Debit

Definition: The accumulated cost or value of completed products.

**Account Title:** Inventory - Allowance  
**Account Number:** 1529  
**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.

**Account Title:** Seized Monetary Instruments  
**Account Number:** 1531  
**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. (See SGL accounts 1541, "Forfeited Property Held for Sale" and 1542, "Forfeited Property Held for Donation or Use")

**Account Title:** Seized Cash Deposited  
**Account Number:** 1532  
**Normal Balance:** Debit

Definition: The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment.

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**Account Title:** Forfeited Property Held for Sale  
**Account Number:** 1541  
**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.

**Account Title:** Forfeited Property Held for Donation or Use  
**Account Number:** 1542  
**Normal Balance:** Debit

Definition: The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

**Account Title:** Forfeited Property - Allowance  
**Account Number:** 1549  
**Normal Balance:** Credit

Definition: The estimated amount of third party liens and claims against forfeited property.

**Account Title:** Foreclosed Property  
**Account Number:** 1551  
**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.

**Account Title:** Foreclosed Property - Allowance  
**Account Number:** 1559  
**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.

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

**Account Number:** 1561

**Normal Balance:** Debit

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

**Account Title:** Commodities - Allowance

**Account Number:** 1569

**Normal Balance:** Credit

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value.

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

**Account Number:** 1571

**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.

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

**Account Number:** 1572

**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.

**Account Title:** Other Related Property

**Account Number:** 1591

**Normal Balance:** Debit

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings.

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

**Account Number:** 1599

**Normal Balance:** Credit

Definition: The estimated loss for third party liens and claims or for other changes in the value of other related property.

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**Account Title:** Investments in U.S. Treasury Securities Issued by Public Debt  
**Account Number:** 1610  
**Normal Balance:** Debit

Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, nonmarketable Treasury securities and market-based Treasury securities.

**Account Title:** Discount on U.S. Treasury Securities Issued by Public Debt  
**Account Number:** 1611  
**Normal Balance:** Credit

Definition: The full discount on U.S. securities issued by the Bureau of the Public Debt and held by an agency.

**Account Title:** Premium on U.S. Treasury Securities Issued by Public Debt  
**Account Number:** 1612  
**Normal Balance:** Debit

Definition: The full premium on U.S. securities issued by the Bureau of the Public Debt and held by an agency.

**Account Title:** Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt  
**Account Number:** 1613  
**Normal Balance:** Either

Definition: The amortization amount of discounts and premiums on U.S. securities issued by the Bureau of the Public Debt and held by an agency. In the FACTS II database, the normal balance assigned to this account is "debit."

**Account Title:** Investments in Securities Other Than Public Debt Securities  
**Account Number:** 1620  
**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.

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**Account Title:** Discount on Securities Other Than Public Debt Securities  
**Account Number:** 1621  
**Normal Balance:** Credit

Definition: The full discount on securities other than the Bureau of the Public Debt securities held by an agency.

**Account Title:** Premium on Securities Other Than Public Debt Securities  
**Account Number:** 1622  
**Normal Balance:** Debit

Definition: The full premium on securities other than the Bureau of the Public Debt securities held by an agency.

**Account Title:** Amortization of Discount and Premiums on Securities Other Than Public Debt Securities  
**Account Number:** 1623  
**Normal Balance:** Either

Definition: The amortization amount of discounts and premiums on securities other than the Bureau of the Public Debt securities held by an agency. In the FACTS II database, the normal balance assigned to this account is "debit."

**Account Title:** Other Investments  
**Account Number:** 1690  
**Normal Balance:** Debit

Definition: The value of other investments owned by the agency.

**Account Title:** Land and Land Rights  
**Account Number:** 1711  
**Normal Balance:** Debit

Definition: The identifiable cost of land and land rights of unlimited duration acquired for or in connection with plant, property and equipment used in general operations, including permanent improvements. Stewardship land (national park or forest and land in public domain) is excluded. Also excluded are materials beneath or above the surface and Outer Continental Shelf resources.

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**Account Title:** Improvements to Land  
**Account Number:** 1712  
**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.

**Account Title:** Accumulated Depreciation on Improvements to Land  
**Account Number:** 1719  
**Normal Balance:** Credit

Definition: Accumulates depreciation charged to expense for improvements to land.

**Account Title:** Construction-in-Progress  
**Account Number:** 1720  
**Normal Balance:** Debit

Definition: Includes costs of direct labor, direct material and overhead incurred in the construction of property, plant and equipment for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

**Account Title:** Buildings, Improvements and Renovations  
**Account Number:** 1730  
**Normal Balance:** Debit

Definition: The cost of Government-owned buildings acquired for and used in providing general Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multi-use heritage assets when those costs are directly tied to the conduct of Government operations.

**Account Title:** Accumulated Depreciation on Buildings, Improvements and Renovations  
**Account Number:** 1739  
**Normal Balance:** Credit

Definition: Accumulates depreciation charged to expense for buildings, improvements and renovations.

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**Account Title:** Other Structures and Facilities  
**Account Number:** 1740  
**Normal Balance:** Debit

Definition: The cost or appraised value of Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under agency control.

**Account Title:** Accumulated Depreciation on Other Structures and Facilities  
**Account Number:** 1749  
**Normal Balance:** Credit

Definition: Accumulates depreciation charged to expense for structures and facilities.

**Account Title:** Equipment  
**Account Number:** 1750  
**Normal Balance:** Debit

Definition: The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services. This excludes computer software.

**Account Title:** Accumulated Depreciation on Equipment  
**Account Number:** 1759  
**Normal Balance:** Credit

Definition: Accumulates depreciation charged to expense for equipment.

**Account Title:** Assets under Capital Lease  
**Account Number:** 1810  
**Normal Balance:** Debit

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

**Account Title:** Accumulated Depreciation on Assets Under Capital Lease  
**Account Number:** 1819  
**Normal Balance:** Credit

Definition: Accumulates depreciation charged to expense for assets under capital lease.

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**Account Title:** Leasehold Improvements  
**Account Number:** 1820  
**Normal Balance:** Debit

Definition: The cost of improvements to leased land, buildings, structures and facilities occupied by the Government as a lessee, as well as easements and right-of-way.

**Account Title:** Accumulated Amortization on Leasehold Improvements  
**Account Number:** 1829  
**Normal Balance:** Credit

Definition: Accumulates amortization charged to expense for leasehold improvements.

**Account Title:** Internal Use Software  
**Account Number:** 1830  
**Normal Balance:** Debit

Definition: The in-production (completed) and in-process capitalized costs of internal use software to include off-the-shelf, contractor and internally developed software.

**Account Title:** Accumulated Amortization on Internal Use Software  
**Account Number:** 1839  
**Normal Balance:** Credit

Definition: Accumulates 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.

**Account Title:** Other Natural Resources  
**Account Number:** 1840  
**Normal Balance:** Debit

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

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**Account Title:** Allowance for Depletion  
**Account Number:** 1849  
**Normal Balance:** Credit

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

**Account Title:** Other General Property, Plant and Equipment  
**Account Number:** 1890  
**Normal Balance:** Debit

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

**Account Title:** Unrequisitioned Authorized Appropriations  
**Account Number:** 1920  
**Normal Balance:** Debit

Definition: Represents unrequisitioned disbursing authority as provided for in liquidating cash authority granted by Congress.

**Account Title:** Receivable from Appropriations  
**Account Number:** 1921  
**Normal Balance:** Debit

Definition: The amount to be received from appropriations to fund current or future expenses for which the appropriations are already authorized by law. This will include warrants receivable that will liquidate contract authority already authorized by law. Note: Treasury/OMB must approve use of this account.

**Account Title:** Other Assets  
**Account Number:** 1990  
**Normal Balance:** Debit

Definition: Other assets not otherwise classified above.

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**Account Title:** Accounts Payable  
**Account Number:** 2110  
**Normal Balance:** Credit

Definition: Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

**Account Title:** Disbursements in Transit  
**Account Number:** 2120  
**Normal Balance:** Credit

Definition: The amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

**Account Title:** Contract Holdbacks  
**Account Number:** 2130  
**Normal Balance:** Credit

Definition: The amounts withheld from grantees or contractors pending completion of related contracts.

**Account Title:** Accrued Interest Payable  
**Account Number:** 2140  
**Normal Balance:** Credit

Definition: Amount of interest accrued and owed to others.

**Account Title:** Payable for Transfers of Currently Invested Balances  
**Account Number:** 2150  
**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 entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds.

**Account Title:** Expenditure Transfers Payable  
**Account Number:** 2155

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**Normal Balance:** Credit

Definition: The amount of financing sources payable to a trust fund or an agency general fund (or another Federal fund as defined by OMB) that occurs as a result of a nonexchange transaction.

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

**Account Number:** 2160

**Normal Balance:** Credit

Definition: As of the reporting date, any unpaid entitlement benefits due to any qualifying entity, State or local government, or tribal government as authorized by law. 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, Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc.

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

**Account Number:** 2170

**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.

**Account Title:** Contra Liability for Subsidy Payable to Financing Account

**Account Number:** 2179

**Normal Balance:** Debit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This is the SGL contra account to 2170, "Subsidy Payable to Financing Account."

**Account Title:** Loan Guarantee Liability

**Account Number:** 2180

**Normal Balance:** Credit

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash-flows to and from the Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

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**Account Title:** Other Accrued Liabilities  
**Account Number:** 2190  
**Normal Balance:** Credit

Definition: Amounts of liabilities not otherwise classified above.

**Account Title:** Accrued Funded Payroll and Leave  
**Account Number:** 2210  
**Normal Balance:** Credit

Definition: The estimated liability for salaries, wages, funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

**Account Title:** Withholdings Payable  
**Account Number:** 2211  
**Normal Balance:** Credit

Definition: Amounts withheld from employees' salary for taxes, employee benefit contributions, wage garnishments and others.

**Account Title:** Employer Contributions and Payroll Taxes Payable  
**Account Number:** 2213  
**Normal Balance:** Credit

Definition: Employers' portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan ("N" attribute), and health and life insurance for covered employees.

**Account Title:** Other Post-Employment Benefits Due and Payable  
**Account Number:** 2215  
**Normal Balance:** Credit

Definition: Amounts 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 FECA liability and the current portion of veterans disability compensation benefits. This is not an actuarial liability.

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**Account Title:** Pension Benefits Due and Payable to Beneficiaries  
**Account Number:** 2216  
**Normal Balance:** Credit

Definition: Pension benefits, excluding Railroad Retirement Benefits and Veterans Affairs Pension, due from the administering agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

**Account Title:** Benefit Premiums Payable to Carriers  
**Account Number:** 2217  
**Normal Balance:** Credit

Definition: Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefit. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

**Account Title:** Life Insurance Benefits Due and Payable to Beneficiaries  
**Account Number:** 2218  
**Normal Balance:** Credit

Definition: Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

**Account Title:** Unfunded Leave  
**Account Number:** 2220  
**Normal Balance:** Credit

Definition: The amount recorded by employer agencies for unpaid leave earned that the employee is entitled to upon separation and that will be funded from future years' appropriations.

**Account Title:** Unfunded FECA Liability  
**Account Number:** 2225  
**Normal Balance:** Credit

Definition: The amount of Federal Employees Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments that were made on the agencies' behalf. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

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**Account Title:** Other Unfunded Employment Related Liability  
**Account Number:** 2290  
**Normal Balance:** Credit

Definition: Amounts of unfunded employment related liabilities not covered by the current year's budget authority and not otherwise classified above. Include the unfunded liability for unemployment for Federal employees in this account.

**Account Title:** Advances from Others  
**Account Number:** 2310  
**Normal Balance:** Credit

Definition: The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

**Account Title:** Deferred Credits  
**Account Number:** 2320  
**Normal Balance:** Credit

Definition: Revenue or income received but not yet earned.

**Account Title:** Liability for Deposit Funds, Clearing Accounts and Undeposited  
Collections  
**Account Number:** 2400  
**Normal Balance:** Credit

Definition: Amounts offsetting undeposited collections and collections deposited in deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification.

**Account Title:** Principal Payable to Treasury  
**Account Number:** 2510  
**Normal Balance:** Credit

Definition: The amount of loan principal payable to Treasury.

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**Account Title:** Principal Payable to the Federal Financing Bank  
**Account Number:** 2520  
**Normal Balance:** Credit

Definition: Amount of loan principal owed to the Federal Financing Bank.

**Account Title:** Securities Issued by Federal Agencies Under General and Special Financing Authority, Net  
**Account Number:** 2530  
**Normal Balance:** Credit

Definition: Borrowings issued to the public under general and special financing authority, net of premiums and discounts.

**Account Title:** Participation Certificates  
**Account Number:** 2540  
**Normal Balance:** Credit

Definition: The liability for the agency's share of participation certificates.

**Account Title:** Other Debt  
**Account Number:** 2590  
**Normal Balance:** Credit

Definition: All other forms of Government obligations, secured and unsecured, not otherwise classified above.

**Account Title:** Actuarial Pension Liability  
**Account Number:** 2610  
**Normal Balance:** Credit

Definition: Amount recorded by the administering 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's Liability Standard, number 5, paragraph 71.)

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**Account Title:** Actuarial Health Insurance Liability  
**Account Number:** 2620  
**Normal Balance:** Credit

Definition: Amount recorded by the administering 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's Liability Standard, number 5, paragraphs 79 and 88.)

**Account Title:** Actuarial Life Insurance Liability  
**Account Number:** 2630  
**Normal Balance:** Credit

Definition: Amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policyholders, less expected present value of future net premiums to be collected. (Refer to FASAB's Liability Standard, number 5, paragraph 113.)

**Account Title:** Actuarial FECA Liability  
**Account Number:** 2650  
**Normal Balance:** Credit

Definition: Amount recorded by employer agencies for the actuarial present value of future FECA benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability or occupational disease. (Refer to FASAB's Liability Standard, number 5, paragraphs 95 and 96.)

**Account Title:** Other Actuarial Liabilities  
**Account Number:** 2690  
**Normal Balance:** Credit

Definition: Amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include Other Post-Employment Benefit (OPEB) actuarial liability here: for example, actuarial liability for Veterans Affairs burial and compensation.

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**Account Title:** Prior Liens Outstanding on Acquired Collateral  
**Account Number:** 2910  
**Normal Balance:** Credit

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults.

**Account Title:** Contingent Liabilities  
**Account Number:** 2920  
**Normal Balance:** Credit

Definition: 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 SGL account 2995, "Estimated Cleanup Cost Liability."

**Account Title:** Capital Lease Liability  
**Account Number:** 2940  
**Normal Balance:** Credit

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets.

**Account Title:** Liability for Subsidy Related to Undisbursed Loans  
**Account Number:** 2950  
**Normal Balance:** Credit

Definition: The amount of subsidy owed by the financing fund for direct and guaranteed loans that have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

**Account Title:** Accounts Payable Canceled  
**Account Number:** 2960  
**Normal Balance:** Credit

Definition: This account is used to reclassify accounts payable, which were canceled under requirements of Public Law 101-510, from regular accounts payable to canceled accounts payable.

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**Account Title:** Resources Payable to Treasury  
**Account Number:** 2970  
**Normal Balance:** Credit

Definition: Liquidating fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to Treasury.

**Account Title:** Custodial Liability  
**Account Number:** 2980  
**Normal Balance:** Credit

Definition: The amount of custodial revenue yet to be transferred to another entity.

**Account Title:** Other Liabilities  
**Account Number:** 2990  
**Normal Balance:** Credit

Definition: Other liabilities not otherwise classified.

**Account Title:** Estimated Cleanup Cost Liability  
**Account Number:** 2995  
**Normal Balance:** Credit

Definition: The estimated 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 associated property, plant and equipment.

**Account Title:** Unexpended Appropriations  
**Account Number:** 3100  
**Normal Balance:** Credit

Definition: Amounts appropriated by Congress that have not been expended.

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**Account Title:** Appropriated Capital Funding Canceled Payables  
**Account Number:** 3105  
**Normal Balance:** Debit

Definition: This account is used to record appropriated capital funding payment of accounts payable, which had been canceled under requirements of Public Law 101-510.

Note: This account will be proposed for deletion from the SGL Chart of Accounts for fiscal 2002. The transactions for recording canceled payables have been revised for fiscal 2001 and no longer include this account.

**Account Title:** Cumulative Results of Operations  
**Account Number:** 3310  
**Normal Balance:** Either

Definition: The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains.

**Account Title:** Anticipated Contract Authority  
**Account Number:** 4032  
**Normal Balance:** Debit

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

**Account Title:** Anticipated Adjustments to Contract Authority  
**Account Number:** 4034  
**Normal Balance:** Either

Definition: The estimated amounts of reductions or increases during the fiscal year to contract authority. In the FACTS II database, the normal balance assigned to this account is "credit."

**Account Title:** Estimated Borrowing Authority - Indefinite  
**Account Number:** 4042  
**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.

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**Account Title:** Anticipated Reductions to Borrowing Authority  
**Account Number:** 4044  
**Normal Balance:** Credit

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

**Account Title:** Anticipated Transfers to Treasury  
**Account Number:** 4047  
**Normal Balance:** Credit

Definition: The anticipated amounts to be transferred to Treasury during the fiscal year via nonexpenditure transfers.

**Account Title:** Anticipated Collections from Non-Federal Sources  
**Account Number:** 4060  
**Normal Balance:** Debit

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

**Account Title:** Anticipated Collections from Federal Sources  
**Account Number:** 4070  
**Normal Balance:** Debit

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

**Account Title:** Debt Liquidation Appropriations  
**Account Number:** 4111  
**Normal Balance:** Debit

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

**Account Title:** Deficiency Appropriations  
**Account Number:** 4112  
**Normal Balance:** Debit

Definition: Amount appropriated to eliminate a prior year deficiency.

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**Account Title:** Appropriated Trust or Special Fund Receipts  
**Account Number:** 4114  
**Normal Balance:** Debit

Definition: The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as "unavailable" are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as "available" are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary SGL account 3100, "Unexpended Appropriations."

**Account Title:** Loan Subsidy Appropriation - Definite - Current  
**Account Number:** 4115  
**Normal Balance:** Debit

Definition: The amount of definite current budget authority appropriated by law for loan subsidies in direct loan and guarantee programs.

**Account Title:** Entitlement Loan Subsidy Appropriation - Indefinite  
**Account Number:** 4116  
**Normal Balance:** Debit

Definition: The amount of indefinite budget authority appropriated for subsidies in loan entitlement programs.

**Account Title:** Loan Administrative Expense Appropriation - Definite - Current  
**Account Number:** 4117  
**Normal Balance:** Debit

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

**Account Title:** Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent  
**Account Number:** 4118  
**Normal Balance:** Debit

Definition: The amount of indefinite permanent budget authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates.

**Account Title:** Other Appropriations Realized

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**Account Number:** 4119  
**Normal Balance:** Debit

Definition: All other appropriations not classified above.

**Account Title:** Appropriations Anticipated - Indefinite  
**Account Number:** 4120  
**Normal Balance:** Debit

Definition: The current estimate of amounts anticipated to become available under existing law.

**Account Title:** Loan Subsidy Appropriation - Indefinite - Current  
**Account Number:** 4121  
**Normal Balance:** Debit

Definition: The amount of current indefinite budget authority appropriated to the program fund for loan subsidies in direct loan and loan guarantee programs.

**Account Title:** Loan Modification Adjustment Transfer Appropriation  
**Account Number:** 4125  
**Normal Balance:** Debit

Definition: An 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:** Current-Year Contract Authority Realized - Definite  
**Account Number:** 4131  
**Normal Balance:** Debit

Definition: The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations in advance of appropriations or collections where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

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**Account Title:** Current-Year Contract Authority Realized - Indefinite  
**Account Number:** 4132  
**Normal Balance:** Debit

Definition: Specific new statutory authority during the fiscal year that permits a Federal agency to incur obligations in advance of appropriations or collections.

**Account Title:** Actual Adjustments to Contract Authority  
**Account Number:** 4133  
**Normal Balance:** Either

Definition: The amount of contract authority reduced by legislation that cancels budget authority during the fiscal year, or the amount of contract authority reduced by administrative action, or the amount of contract authority previously reduced by administrative action that is administratively restored. In the FACTS II database, the normal balance assigned to this account is "credit."

**Account Title:** Contract Authority Liquidated  
**Account Number:** 4135  
**Normal Balance:** Credit

Definition: The amount of funds received during the fiscal year that liquidate contract authority.

**Account Title:** Resources Realized from Contract Authority  
**Account Number:** 4138  
**Normal Balance:** Debit

Definition: The amount of funds received during the fiscal year to fund contract authority at the time of disbursement. These will be contra to budgetary resources received to liquidate contract authority.

**Account Title:** Contract Authority Carried Forward  
**Account Number:** 4139  
**Normal Balance:** Debit

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

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**Account Title:** Current-Year Borrowing Authority Realized - Definite  
**Account Number:** 4141  
**Normal Balance:** Debit

Definition: The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations and make payments to liquidate the obligations out of borrowed monies where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

**Account Title:** Current-Year Borrowing Authority Realized - Indefinite  
**Account Number:** 4142  
**Normal Balance:** Debit

Definition: New statutory authority during the fiscal year that permits a Federal agency to incur obligations and make payments for specified purposes out of borrowed monies where a specific sum is not stated when the authority is granted but is determinable only at some future date.

**Account Title:** Actual Reductions to Borrowing Authority  
**Account Number:** 4143  
**Normal Balance:** Credit

Definition: The amount of borrowing authority reduced by legislation or administrative action that reduces borrowing authority during the fiscal year.

**Account Title:** Borrowing Authority Converted to Cash  
**Account Number:** 4145  
**Normal Balance:** Credit

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

**Account Title:** Actual Transfers to Treasury  
**Account Number:** 4147  
**Normal Balance:** Credit

Definition: Amounts transferred via nonexpenditure transfers to Treasury during the fiscal year.

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**Account Title:** Resources Realized from Borrowing Authority  
**Account Number:** 4148  
**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:** 4149  
**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).

**Account Title:** Reappropriations  
**Account Number:** 4150  
**Normal Balance:** Debit

Definition: The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

**Account Title:** Authority Made Available from Receipt or Appropriation Balances  
Previously Precluded from Obligation  
**Account Number:** 4157  
**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 SGL account 4397, "Receipts and Appropriations Temporarily Precluded from Obligation."

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

**Account Number:** 4158

**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 SGL account 4398, "Offsetting Collections Temporarily Precluded from Obligation."

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

**Account Number:** 4160

**Normal Balance:** Either

Definition: The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. In the FACTS II database, the normal balance assigned to this account is "debit."

**Account Title:** Treasury-Managed Trust Fund Distributions of Authority - Anticipated

**Account Number:** 4165

**Normal Balance:** Debit

Definition: The amount of unobligated new budget authority anticipated by an agency trust fund account, based upon an apportionment request, to be distributed from the Bureau of Public Debt via SF 1151: Nonexpenditure Transfer Authorization, during the fiscal year.

**Account Title:** Treasury-Managed Trust Fund Distributions of Realized Authority -  
To Be Transferred

**Account Number:** 4166

**Normal Balance:** Debit

Definition: The amount of undistributed funds to be transferred from a Bureau of Public Debt trust fund account to a corresponding agency trust fund account based upon valid obligations incurred by the agency or an amount specified in an appropriation act. The Bureau of Public Debt would record a normal credit to this account upon notification by the agency of the event. The agency would record a normal debit to this account. The debit and credit balances must net to zero at yearend. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.)

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**Account Title:** Treasury-Managed Trust Fund Distributions of Realized Authority -  
Transferred

**Account Number:** 4167

**Normal Balance:** Either

Definition: The net amount of realized authority and accomplished nonexpenditure transfers, between a Bureau of Public Debt trust fund account and the corresponding agency trust fund account during the fiscal year of current-year or prior-year obligated authority.

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

**Account Number:** 4170

**Normal Balance:** Either

Definition: The net amount of realized nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. In the FACTS II database, the normal balance assigned to this account is "debit."

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

**Account Number:** 4175

**Normal Balance:** Either

Definition: The amount of unobligated new budget authority transferred between a parent appropriation and a transfer appropriation via an accomplished SF 1151: Nonexpenditure Transfer Authorization, during the fiscal year. In the FACTS II database, the normal balance assigned to this account is "debit."

**Account Title:** Allocation Transfer - Prior-Year Balances

**Account Number:** 4176

**Normal Balance:** Either

Definition: The amount of unobligated prior-year balances transferred between a parent appropriation and a transfer appropriation via an accomplished SF 1151: Nonexpenditure Transfer Authorization. In the FACTS II database, the normal balance assigned to this account is "debit."

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

**Account Number:** 4180

**Normal Balance:** Either

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. In the FACTS II database, the normal balance assigned to this account is "debit."

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**Account Title:** Transfers - Prior-Year Balances  
**Account Number:** 4190  
**Normal Balance:** Either

Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. In the FACTS II database, the normal balance assigned to this account is "debit."

**Account Title:** Transfer of Obligated Balances  
**Account Number:** 4195  
**Normal Balance:** Either

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year.

**Account Title:** Total Actual Resources - Collected  
**Account Number:** 4201  
**Normal Balance:** Debit

Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources.

**Account Title:** Anticipated Reimbursements and Other Income  
**Account Number:** 4210  
**Normal Balance:** Debit

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

**Account Title:** Anticipated Appropriation Trust Fund Expenditure Transfers  
**Account Number:** 4215  
**Normal Balance:** Debit

Definition: The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

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**Account Title:** Unfilled Customer Orders Without Advance  
**Account Number:** 4221  
**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 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.

**Account Title:** Unfilled Customer Orders With Advance  
**Account Number:** 4222  
**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 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.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable  
**Account Number:** 4225  
**Normal Balance:** Debit

Definition: The amount of uncollected expenditure transfers from a trust fund to a general fund.

**Account Title:** Reimbursements and Other Income Earned - Receivable  
**Account Number:** 4251  
**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.

**Account Title:** Reimbursements and Other Income Earned - Collected  
**Account Number:** 4252  
**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.

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**Account Title:** Appropriation Trust Fund Expenditure Transfers - Collected  
**Account Number:** 4255  
**Normal Balance:** Debit

Definition: The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

**Account Title:** Actual Collection of Fees  
**Account Number:** 4261  
**Normal Balance:** Debit

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

**Account Title:** Actual Collection of Loan Principal  
**Account Number:** 4262  
**Normal Balance:** Debit

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

**Account Title:** Actual Collection of Loan Interest  
**Account Number:** 4263  
**Normal Balance:** Debit

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

**Account Title:** Actual Collection of Rent  
**Account Number:** 4264  
**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:** 4265  
**Normal Balance:** Debit

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

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**Account Title:** Other Actual Collections - Non-Federal  
**Account Number:** 4266  
**Normal Balance:** Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific SGL account has not been established.

**Account Title:** Actual Program Fund Subsidy Collected - Definite - Current  
**Account Number:** 4271  
**Normal Balance:** Debit

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

**Account Title:** Actual Program Fund Subsidy Collected - Indefinite - Permanent  
**Account Number:** 4272  
**Normal Balance:** Debit

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

**Account Title:** Interest Collected from Treasury  
**Account Number:** 4273  
**Normal Balance:** Debit

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

**Account Title:** Actual Program Fund Subsidy Collected - Indefinite - Current  
**Account Number:** 4274  
**Normal Balance:** Debit

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

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**Account Title:** Actual Collections from Liquidating Fund  
**Account Number:** 4275  
**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:** 4276  
**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 re-estimates in mandatory loan programs, or other interfund collections paid from the financing fund.

**Account Title:** Other Actual Collections - Federal  
**Account Number:** 4277  
**Normal Balance:** Debit

Definition: The amount collected during the fiscal year from Federal sources for which a specific SGL account has not been established.

**Account Title:** Actual Program Fund Subsidy Receivable - Definite - Current  
**Account Number:** 4281  
**Normal Balance:** Debit

Definition: The amount of current definite subsidy due but not collected by the financing fund from the program fund for loan programs.

**Account Title:** Actual Program Fund Subsidy Receivable - Indefinite - Permanent  
**Account Number:** 4282  
**Normal Balance:** Debit

Definition: The amount of permanent indefinite subsidy due but not collected by the financing fund from the program fund for loan programs.

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**Account Title:** Interest Receivable from Treasury  
**Account Number:** 4283  
**Normal Balance:** Debit

Definition: The amount of interest due but not collected from Treasury.

**Account Title:** Actual Program Fund Subsidy Receivable - Indefinite - Current  
**Account Number:** 4284  
**Normal Balance:** Debit

Definition: The amount of current indefinite subsidy due but not collected by the financing fund from the program fund for direct loan and loan guarantee programs.

**Account Title:** Receivable from the Liquidating Fund  
**Account Number:** 4285  
**Normal Balance:** Debit

Definition: The amount due the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

**Account Title:** Receivable from the Financing Fund  
**Account Number:** 4286  
**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 re-estimates in mandatory loan programs, or other interfund collections paid from the financing fund.

**Account Title:** Other Federal Receivables  
**Account Number:** 4287  
**Normal Balance:** Debit

Definition: The amount of uncollected amounts due from Federal sources for which a specific SGL account has not been established. This could include refunds receivable from Federal sources because of overpayments.

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**Account Title:** Anticipated Recoveries of Prior-Year Obligations  
**Account Number:** 4310  
**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:** Canceled Authority  
**Account Number:** 4350  
**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; or the amount of annual, multi-year or no-year appropriation authority that is canceled early by administrative action.

**Account Title:** Adjustments to Indefinite No-Year Authority  
**Account Number:** 4391  
**Normal Balance:** Either

Definition: The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. In the FACTS II database, the normal balance assigned to this account is "credit."

**Account Title:** Rescissions - Current-Year  
**Account Number:** 4392  
**Normal Balance:** Credit

Definition: The amount of current-year budgetary resources rescinded by enacted legislation.

**Account Title:** Rescissions - Prior-Year  
**Account Number:** 4393  
**Normal Balance:** Credit

Definition: The balance of prior-year budgetary resources rescinded by enacted legislation.

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**Account Title:** Receipts Not Available for Obligation Upon Collection  
**Account Number:** 4394  
**Normal Balance:** Credit

Definition: The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This SGL account will offset the budgetary resource on line 1A of the SF 133: Report on Budget Execution, for a net zero effect. This SGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with Treasury and/or investments.

**Account Title:** Authority Unavailable Pursuant to Public Law - Temporary  
**Account Number:** 4395  
**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 FACTS II submission.

**Account Title:** Authority Permanently Not Available Pursuant to Public Law  
**Account Number:** 4396  
**Normal Balance:** Credit

Definition: General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings and cancellation due to reappropriation. Record legislation enacted to rescind authority in an individual fund in SGL accounts 4392, "Rescissions - Current-Year" or 4393, "Rescissions - Prior-Year" as applicable.

**Account Title:** Receipts and Appropriations Temporarily Precluded from Obligation  
**Account Number:** 4397  
**Normal Balance:** Credit

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

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**Account Title:** Offsetting Collections Temporarily Precluded from Obligation  
**Account Number:** 4398  
**Normal Balance:** Credit

Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. The ending balance of this account will be part of the end of year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

**Account Title:** Unapportioned Authority - Pending Rescission  
**Account Number:** 4420  
**Normal Balance:** Credit

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

**Account Title:** Unapportioned Authority - OMB Deferral  
**Account Number:** 4430  
**Normal Balance:** Credit

Definition: The amount of budgetary authority specifically withheld from apportionment by OMB.

**Account Title:** Unapportioned Authority  
**Account Number:** 4450  
**Normal Balance:** Credit

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

**Account Title:** Apportionments  
**Account Number:** 4510  
**Normal Balance:** Credit

Definition: The amounts apportioned by OMB as category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent periods.

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**Account Title:** Apportionments Unavailable - Anticipated Resources  
**Account Number:** 4590  
**Normal Balance:** Credit

Definition: Anticipated amounts apportioned for the current or subsequent periods. These amounts are unavailable for obligation.

**Account Title:** Allotments - Realized Resources  
**Account Number:** 4610  
**Normal Balance:** Credit

Definition: The current period amount of category A and B funds available for obligation or commitment. Allowances or suballotments may be established at an agency level.

**Account Title:** Unobligated Funds Not Subject to Apportionment  
**Account Number:** 4620  
**Normal Balance:** Credit

Definition: The amount of unobligated budgetary resources not subject to apportionment that are available for commitment and obligation.

**Account Title:** Funds Not Available for Commitment/Obligation  
**Account Number:** 4630  
**Normal Balance:** Credit

Definition: Appropriated funds not available for commitment/obligation.

**Account Title:** Allotments - Expired Authority  
**Account Number:** 4650  
**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.

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**Account Title:** Commitments  
**Account Number:** 4700  
**Normal Balance:** Credit

Definition: The amount of allotment or lower level authority committed in anticipation of obligation.

**Account Title:** Unexpended Obligations - Unpaid  
**Account Number:** 4801  
**Normal Balance:** Credit

Definition: Unexpended obligations relating to the amount of goods and services ordered and obligated, which have not been actually or constructively received or transferred and for which amounts have not been prepaid or advanced. Also includes the amount of unexpended obligations for awarded grants, program subsidies, direct and guaranteed loans program costs, undisbursed loans and claims, and similar transactions for which an advance or prepayment has not been made.

**Account Title:** Unexpended Obligations - Prepaid/Advanced  
**Account Number:** 4802  
**Normal Balance:** Credit

Definition: Unexpended obligations relating to the amount of goods and services ordered and obligated, which have not been actually or constructively received or transferred but have been prepaid or advanced. Also includes the amount of unexpended obligations for awarded grants, program subsidies, direct and guaranteed loan program costs, undisbursed loans and claims, and similar transactions for which prepayment has been made.

**Account Title:** Unexpended Obligations, Transferred - Unpaid  
**Account Number:** 4831  
**Normal Balance:** Either

Definition: The amount of goods and services ordered and obligated in one appropriation and transferred to or from another appropriation, which have not been actually or constructively received and for which amounts have not been prepaid or advanced at the time of transfer. Also include the amount of unexpended obligations for awarded grants, program subsidies, direct and guaranteed loan program costs, undisbursed loans and claims, and similar transactions for which an advance or prepayment has not been made. In the FACTS II database, the normal balance assigned to this account is "credit."

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**Account Title:** Unexpended Obligations, Transferred - Prepaid/Advanced  
**Account Number:** 4832  
**Normal Balance:** Either

Definition: The amount of goods and services ordered and obligated in one appropriation and transferred to or from another appropriation, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. Also includes the amount of unexpended obligations for awarded grants, program subsidies, direct and guaranteed loan program costs, undisbursed loans and claims, and similar transactions for which an advance or prepayment has been made. In the FACTS II database, the normal balance assigned to this account is "credit."

**Account Title:** Downward Adjustments of Prior-Year Unpaid Unexpended Obligations  
**Account Number:** 4871  
**Normal Balance:** Debit

Definition: The amount of downward adjustments during the fiscal year to unpaid unexpended obligations that were recorded in a prior year.

**Account Title:** Downward Adjustments of Prior-Year Prepaid/Advance Unexpended  
Obligations Refunds Collected  
**Account Number:** 4872  
**Normal Balance:** Debit

Definition: The amount of cash refunds collected during the fiscal year for downward adjustments of unexpended obligations for which prepayment or an advance was made in a prior year.

**Account Title:** Upward Adjustments of Prior-Year Unpaid Unexpended Obligations  
**Account Number:** 4881  
**Normal Balance:** Credit

Definition: The amount of upward adjustments during the fiscal year of unpaid unexpended obligations that were recorded in a prior year. This account is used for adjustments after the year of the original obligation.

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**Account Title:** Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations  
**Account Number:** 4882  
**Normal Balance:** Credit

Definition: The amount of prepaid unexpended obligations that were recorded in a prior year. This account is used after the year of the original obligation.

**Account Title:** Expended Authority - Unpaid  
**Account Number:** 4901  
**Normal Balance:** Credit

Definition: The unpaid expenditures for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors and other Government funds; (2) goods and tangible property received; and (3) amounts becoming owed under programs for which no current service performance is required (for example, annuities, insurance claims, other benefit payments, loans, etc.).

**Account Title:** Expended Authority - Paid  
**Account Number:** 4902  
**Normal Balance:** Credit

Definition: The paid expenditures 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 or performance is required (for example, annuities, insurance claims, other benefit payments, loans, etc.).

**Account Title:** Expended Authority, Transferred-Unpaid  
**Account Number:** 4931  
**Normal Balance:** Either

Definition: The amount of unpaid expenditures transferred to or from another appropriation. Unpaid expenditures are 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 or performance is required (for example, annuities, insurance claims, other benefit payment, loans, etc.).

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**Account Title:** Downward Adjustments of Prior-Year Unpaid Expended Authority  
**Account Number:** 4971  
**Normal Balance:** Debit

Definition: The amount of downward adjustments during the fiscal year to unpaid expended authority that were recorded in a prior year.

**Account Title:** Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected  
**Account Number:** 4972  
**Normal Balance:** Debit

Definition: The amount of cash refunds collected during the fiscal year for downward adjustments of prior-year expended authority for which payment was made in a prior year.

**Account Title:** Upward Adjustments of Prior-Year Unpaid Expended Authority  
**Account Number:** 4981  
**Normal Balance:** Credit

Definition: The amount of upward adjustments during the fiscal year of unpaid expended authority for obligations recorded in a prior year. This account closes to SGL account 4901 at yearend.

**Account Title:** Upward Adjustments of Prior-Year Paid Expended Authority  
**Account Number:** 4982  
**Normal Balance:** Credit

Definition: The amount of upward adjustments to paid expended authority recorded in a prior year. This account amends the balance of SGL account 4902.

**Account Title:** Revenue from Goods Sold  
**Account Number:** 5100  
**Normal Balance:** Credit

Definition: Revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

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**Account Title:** Contra Revenue for Goods Sold  
**Account Number:** 5109  
**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:** 5200  
**Normal Balance:** Credit

Definition: Revenue earned from the sale of services provided including sale of power, transportation, etc.

**Account Title:** Contra Revenue for Services Provided  
**Account Number:** 5209  
**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  
**Account Number:** 5310  
**Normal Balance:** Credit

Definition: Revenue earned from interest. The amount is exchange revenue by definition with one exception - interest on Treasury securities held by trust funds and special funds, except trust revolving funds.

**Account Title:** Contra Revenue for Interest  
**Account Number:** 5319  
**Normal Balance:** Debit

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

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**Account Title:** Penalties, Fines and Administrative Fees Revenue  
**Account Number:** 5320  
**Normal Balance:** Credit

Definition: Amounts of nonexchange revenue earned from penalties, fines and administrative fees.

**Account Title:** Contra Revenue for Penalties, Fines and Administrative Fees  
**Account Number:** 5329  
**Normal Balance:** Debit

Definition: The amount reflecting a reduction in revenue for penalties, fines and administrative fees when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances or price redeterminations. Credit losses on penalties, fines and administrative fees also are recorded in this account.

**Account Title:** Benefit Program Revenue  
**Account Number:** 5400  
**Normal Balance:** Credit

Definition: Revenue received by agencies administering retirement plans, insurance plans and other annuity programs.

**Account Title:** Contra Revenue for Benefit Program Revenue  
**Account Number:** 5409  
**Normal Balance:** Debit

Definition: The amount reflecting a reduction in revenue for a benefit program based on adjustments as stipulated by law and does not include credit losses.

**Account Title:** Insurance and Guarantee Premium Revenue  
**Account Number:** 5500  
**Normal Balance:** Credit

Definition: Revenue earned from insurance and guarantee premiums.

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**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue  
**Account Number:** 5509  
**Normal Balance:** Debit

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

**Account Title:** Donated Revenue - Financial Resources  
**Account Number:** 5600  
**Normal Balance:** Credit

Definition: Donation of financial resources to a Government entity from a non-Government entity. For example, cash or securities.

**Account Title:** Contra Revenue for Donations - Financial Resources  
**Account Number:** 5609  
**Normal Balance:** Debit

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

**Account Title:** Donated Revenue - Nonfinancial Resources  
**Account Number:** 5610  
**Normal Balance:** Credit

Definition: Donations of non-financial resources to a Government entity from a non-Government entity. For example, land or buildings.

**Account Title:** Contra Donated Revenue - Nonfinancial Resources  
**Account Number:** 5619  
**Normal Balance:** Debit

Definition: The amount reflecting a reduction in revenue for donated non-financial resources that are returned. For example, land or buildings.

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**Account Title:** Expended Appropriations  
**Account Number:** 5700  
**Normal Balance:** Credit

Definition: The amount of current period expenses and purchases of capital assets funded by appropriations. The balance in this account should equal the budgetary expended authority for appropriated funds.

**Account Title:** Financing Sources Transferred In Without Reimbursement  
**Account Number:** 5720  
**Normal Balance:** Credit

Definition: The amount determined to increase the financing source of a reporting 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 entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement  
**Account Number:** 5730  
**Normal Balance:** Debit

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

**Account Title:** Appropriated Earmarked Receipts Transferred In  
**Account Number:** 5740  
**Normal Balance:** Credit

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

**Account Title:** Appropriated Earmarked Receipts Transferred Out  
**Account Number:** 5745  
**Normal Balance:** Debit

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

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**Account Title:** Expenditure Financing Sources - Transfers-In  
**Account Number:** 5750  
**Normal Balance:** Credit

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

**Account Title:** Nonexpenditure Trust Fund Financing Sources - Transfers-In  
**Account Number:** 5755  
**Normal Balance:** Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange nonexpenditure transfer between two trust funds or two Federal funds, as defined by OMB, where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

**Account Title:** Expenditure Financing Sources - Transfers-Out  
**Account Number:** 5760  
**Normal Balance:** Debit

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

**Account Title:** Nonexpenditure Trust Fund Financing Sources - Transfers-Out  
**Account Number:** 5765  
**Normal Balance:** Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange nonexpenditure transfer between two trust funds or two Federal funds, as defined by OMB, where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

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**Account Title:** Imputed Financing Sources  
**Account Number:** 5780  
**Normal Balance:** Credit

Definition: The account is used by the receiving entity to record the portion of cost incurred by the providing entity for goods and services received at less than full cost. 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.

**Account Title:** Other Financing Sources  
**Account Number:** 5790  
**Normal Balance:** Either

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.

**Account Title:** Adjustment of Appropriations Used  
**Account Number:** 5799  
**Normal Balance:** Debit

Definition: The amount of adjustment to financing sources in the program fund reflecting the amount of excess subsidy funds returned to Treasury by the financing fund.

**Account Title:** Tax Revenue Collected  
**Account Number:** 5800  
**Normal Balance:** Credit

Definition: Taxes and fees collected that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections; Social Security/Medicare contributions, reported by Social Security Administration; excise, estate and gift taxes; customs duties; and any other miscellaneous taxes.

**Account Title:** Tax Revenue Accrual Adjustment  
**Account Number:** 5801  
**Normal Balance:** Credit

Definition: The amount of accrual adjustments relating to taxes and fees due that result from the Federal Government's sovereign power to tax.

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**Account Title:** Contra Revenue for Taxes  
**Account Number:** 5809  
**Normal Balance:** Debit

Definition: The amount reflecting a reduction in revenue for taxes when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances and credit losses.

**Account Title:** Tax Revenue Refunds  
**Account Number:** 5890  
**Normal Balance:** Debit

Definition: The amount of tax revenue refunds that are payable or have been paid.

**Account Title:** Other Revenue  
**Account Number:** 5900  
**Normal Balance:** Credit

Definition: Revenue received but not otherwise classified above.

**Account Title:** Contra Revenue for Other Revenue  
**Account Number:** 5909  
**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:** Collections for Others  
**Account Number:** 5990  
**Normal Balance:** Debit

Definition: Amounts collected by a reporting entity on behalf of another entity.

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**Account Title:** Accrued Collections for Others  
**Account Number:** 5991  
**Normal Balance:** Debit

Definition: Amounts to be collected by a reporting entity on behalf of another entity.

**Account Title:** Operating Expenses/Program Costs  
**Account Number:** 6100  
**Normal Balance:** Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in SGL account 6400.

**Account Title:** Contra Bad Debts Expense - Incurred for Others  
**Account Number:** 6190  
**Normal Balance:** Credit

Definition: This account is used with recording bad debts expense related to accounts receivable held for others, collections on which must be deposited to Treasury. It also is used as an offset to reduce the related liability and payable to Treasury and is netted against bad debts expense before reporting that expense on the agency's operating statement.

**Account Title:** Adjustment to Subsidy Expense  
**Account Number:** 6199  
**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 re-estimate. This account also will be used for recording the effect of negative subsidy on the program fund.

**Account Title:** Interest Expenses on Borrowing from Treasury  
**Account Number:** 6310  
**Normal Balance:** Debit

Definition: The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury.

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**Account Title:** Interest Expenses on Securities  
**Account Number:** 6320  
**Normal Balance:** Debit

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

**Account Title:** Other Interest Expenses  
**Account Number:** 6330  
**Normal Balance:** Debit

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

**Account Title:** Benefit Expense  
**Account Number:** 6400  
**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 Employment Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors and disability insurance) and Medicare (Hospital Insurance, part A). Use a "G" attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in the I TFM 2-4000. Note: Report in SGL account 6100 costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in SGL account 6100 with an "N" attribute.

For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using an "N" attribute for FACTS I 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 SGL account 2160) and insurance and guarantee; for example, flood, crop and deposit insurance.

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**Account Title:** Cost of Goods Sold  
**Account Number:** 6500  
**Normal Balance:** Debit

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

**Account Title:** Applied Overhead  
**Account Number:** 6600  
**Normal Balance:** Credit

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

**Account Title:** Depreciation, Amortization and Depletion  
**Account Number:** 6710  
**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:** 6720  
**Normal Balance:** Debit

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

**Account Title:** Imputed Costs  
**Account Number:** 6730  
**Normal Balance:** Debit

Definition: Costs incurred are paid in total, or in part, by other entities.

**Account Title:** Other Expenses Not Requiring Budgetary Resources  
**Account Number:** 6790  
**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.

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**Account Title:** Future Funded Expenses  
**Account Number:** 6800  
**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 re-estimates for credit reform loan programs.

**Account Title:** Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority - Unobligated  
**Account Number:** 6850  
**Normal Balance:** Debit

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

**Account Title:** Nonproduction Costs  
**Account Number:** 6900  
**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 Federal mission property, plant and equipment (PP&E), heritage PP&E, stewardship land, reorganization costs and nonrecurring cleanup costs resulting from facility abandonments that are not accrued. It also includes OPEB (other than FECA and unemployment for Federal employees reported in SGL account 6400, "Benefit Expense").

**Account Title:** Gains on Disposition of Assets  
**Account Number:** 7110  
**Normal Balance:** Credit

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

**Account Title:** Other Gains  
**Account Number:** 7190  
**Normal Balance:** Credit

Definition: The gain on assets resulting from events other than disposition.

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**Account Title:** Losses on Disposition of Assets  
**Account Number:** 7210  
**Normal Balance:** Debit

Definition: The loss on the disposition (such as sale, exchange, casualty, disposal or retirement) of assets.

**Account Title:** Other Losses  
**Account Number:** 7290  
**Normal Balance:** Debit

Definition: The loss on assets resulting from events other than disposition.

**Account Title:** Extraordinary Items  
**Account Number:** 7300  
**Normal Balance:** Either

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.

**Account Title:** Prior-Period Adjustments  
**Account Number:** 7400  
**Normal Balance:** Either

Definition: Adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving gains and losses and accounting changes with retroactive effect, including adoption of new Federal financial accounting standards.

**Account Title:** Distribution of Income - Dividend  
**Account Number:** 7500  
**Normal Balance:** Debit

Definition: Distribution of income (such as certain types of income transferred to the general fund of the Treasury, interest on capital, franchise taxes, etc.).

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**Account Title:** Changes in Actuarial Liability  
**Account Number:** 7600  
**Normal Balance:** Either

Definition: The amount of increase or decrease in actuarial liability.

**Account Title:** Guaranteed Loan Level  
**Account Number:** 8010  
**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.

**Account Title:** Guaranteed Loan Level - Unapportioned  
**Account Number:** 8015  
**Normal Balance:** Credit

Definition: The amount of guaranteed loan level not yet apportioned by OMB.

**Account Title:** Guaranteed Loan Level - Apportioned  
**Account Number:** 8020  
**Normal Balance:** Credit

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

**Account Title:** Guaranteed Loan Level - Used Authority  
**Account Number:** 8040  
**Normal Balance:** Credit

Definition: The amounts 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:** 8045  
**Normal Balance:** Credit

Definition: The amount of category A and B guaranteed loan level for which contracts have not been signed.

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**Account Title:** Guaranteed Loan Principal Outstanding  
**Account Number:** 8050  
**Normal Balance:** Debit

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

**Account Title:** Guaranteed Loan New Disbursements by Lender  
**Account Number:** 8053  
**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:** 8065  
**Normal Balance:** Debit

Definition: The amount of guaranteed loan defaults, collections 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:** 8070  
**Normal Balance:** Credit

Definition: The amounts of guaranteed loan disbursements by lenders, net of collections, defaults or adjustments after SGL accounts 8053 and 8065 are closed to this account at yearend.