

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

Account Title: Unexpended Appropriations - Cumulative
Account Number: 3100
Normal Balance: Credit

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend the nominal USSGL accounts in the 3100 series are closed to this USSGL account. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds do not use this USSGL account.

Account Title: Unexpended Appropriations – Appropriations Received
Account Number: 3101
Normal Balance: Credit

Definition: The amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, special and trust funds do not use this USSGL account to record appropriations.

Account Title: Unexpended Appropriations - Transfers-In
Account Number: 3102
Normal Balance: Credit

Definition: The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year.

Account Title: Unexpended Appropriations - Transfers-Out
Account Number: 3103
Normal Balance: Debit

Definition: The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year.

Account Title: Unexpended Appropriations - Adjustments
Account Number: 3106
Normal Balance: Either

Definition: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, capital transfers and cancellation of expired appropriations.

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Account Title: Unexpended Appropriations - Used
Account Number: 3107
Normal Balance: Debit

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 5700 when goods and services are received or benefits provided.

Account Title: Unexpended Appropriations – “Prior-Period Adjustment”
Account Number: 3109
Normal Balance: Either

Definition: The amount of a net increase or decrease to unexpended appropriations as a result of posting a “prior-period adjustment.” This USSGL account is used **only** when making a “prior-period adjustment” as defined by Federal accounting standards.

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. This also includes the estimated liquidation of contract authority from offsetting collections.

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: 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 Federal government entity from a non-Federal 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.

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

Definition: The amount of unexpended appropriations used during the fiscal year when goods and services are received or benefits provided. Special and trust funds do not use this USSGL account.

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.