

**APPENDIX C. REQUIRED ATTRIBUTES FOR THE  
STANDARD GENERAL LEDGER ACCOUNTS**

**Table C-1**

Account Number	USSGL Account Title	Normal Balance Indicator	Federal/ Non Federal	Trading Partner	Exchange/ Non Exchange	Budget Sub-function	Custodial/ Non Custodial
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue – Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue – Investments	C	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue – Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5609	Contra Revenue for Donations –Financial Resources	D	N		T		Y
5619	Contra Donated Revenue – Non-financial Resources	D	N		T		
5700	Expended Appropriations	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others-Statement of Custodial Activity	D	Y	Y	Y	Y	S
5991	Accrued Collections	D	Y	Y	Y	Y	S

Account Number	USSGL Account Title	Normal Balance Indicator	Federal/ Non Federal	Trading Partner	Exchange/ Non Exchange	Budget Sub-function	Custodial/ Non Custodial
	for Others- Statement of Custodial Activity						
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A
5994	Offset to Non-Entity Accrued Collections _ Statement of Changes in Net Position	D	F	Y			A
7110	Gains on Disposition of Assets	C	N		Y	Y	
7190	Other Gains	C	Y	Y	Y		

Table C-2, Key to Above Table

Column Heading	Field Values
<b>Normal Balance Indicator</b>	D represents debit balance C represents credit balance
<b>Federal/ Non Federal</b>	Y means that the field must be populated with either F or N F means Federal N means Non Federal
<b>Trading Partner</b>	Y means that the field is required NASA must provide the Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.
<b>Exchange/Non Exchange</b>	Y means that the field is required. T in this column means that the required indicator for this specific general ledger account. X indicates the revenue balance being reported is exchange revenue; T indicates that the revenue balance being reported is non-exchange revenue.
<b>Budget Sub Function</b>	Sub functions used in the classification of data according to major purpose served. Congressional Budget Act of 1974 requires these classifications.
<b>Custodial/Non Custodial</b>	- Indicates whether the balance being reported is custodial (S) or non custodial (A) in nature, and was reported in a Statement of Custodial Activity or separate footnote of custodial activity. NASA reports custodial activity in a separate footnote.

For further Governmentwide guidance on the attributes for these accounts, refer to the Treasury USSGL.