

**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					101000	Fund Balance With Treasury				
Debit					Credit					
A104	A418	B127	C146	C612	A112	A432	B106	B136	D126	
A105	A420	B135	C149	C614	A132	A434	B107	B137	D149AP	
A110	A436	B150R	C151	C615	A133	A440	B108	B137AP	D306	
A133AP	A438	B602	C153	C616	A134	A442	B109	B138	D436	
A147	A444	C103	C154	C618	A135AP	A452	B110	B139	D438	
A155	A446	C106	C155	C619	A136	A464	B111	B143	D502	
A156	A448	C107	C156	C621	A141	A466	B112	B150	D506	
A157	A450	C108	C158	C622	A144	A469	B113	B160	D507	
A168	A460	C109	C171	C624	A145	A476	B114	B160AP	D622	
A170	A462	C111	C172	C626	A146	A478	B115	B162	E509	
A171	A467	C112	C176	C628	A160	A484	B116	B162AP	F106	
A175	A472	C114	C182	C630	A169	A486	B118	B163	F108	
A181	A474	C116	C185	C636	A180	A488	B119	B163AP	F110	
A184	A480	C117	C186	C638	A183	A490	B120	B165	F119	
A185	A482	C120	C188	C640	A185AP	A492	B121	B166	F120	
A186	A492R	C121	C189	C646	A189	A504	B121AP	B202	F121	
A188	A502	C122	C190	C647	A210	A512	B122	B308	F122	
A189AP	A506	C123	C196	C702	A217AP	A513	B124	C149AP	F124	
A195	A508	C124	C200	C704	A218	A514	B124AP	C151AP	F127	
A198	A510	C125	C202	C706	A218AP	A518	B126	C153AP	F128AP	
A199AP	A511	C128	C204	C708	A222AP	A526	B126AP	C163	F146	
A200	A522	C130	C413	D108	A223	A530	B128	C406	F148	
A202	A524	C132	C452	D308AP	A223AP	A538	B128AP	C408	H200	
A212	A528	C134	C453	D310	A224	A542	B129	C432	H412	
A217	A530R	C135	C454	D504	A404	A546	B130	C452AP	H420	
A217AP	A531	C136	C602	F107	A406	A712	B131	C456	H424	
A218AP	A536	C137	C603	F108R	A412	B102	B132	C457	H428	
A220	A540	C138	C604	H100	A414	B103	B132AP	C458	H430	
A222	A544	C139	C605	H400	A417	B104	B133	C780	H442	
A222AP	A704	C140	C606	H406	A430	B105	B135AP	D122		
A223AP	A708	C141	C607	H422						
A225	B121AP	C141AP	C608	H426						
A408	B123	C143	C610	H444						
A410	B125	C145	C611	H448						

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**U.S. Standard General Ledger  
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Account Number and Title:		<b>109000</b>	<b>Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer</b>						
<b>Debit</b>					<b>Credit</b>				
A196AP	A197	A215	A224	A226	A198	A199AP	A214	A225	A227

Account Number and Title:		<b>111000</b>	<b>Undeposited Collections</b>						
<b>Debit</b>					<b>Credit</b>				
C144	C169	C174	D310	D556	C144R	C171	C176	D306	

Account Number and Title:		<b>112000</b>	<b>Imprest Funds</b>						
<b>Debit</b>					<b>Credit</b>				
D310	D502				D306	D504			

Account Number and Title:		<b>112500</b>	<b>U.S. Debit Card Funds</b>						
<b>Debit</b>					<b>Credit</b>				
D502					B309	B606			

Account Number and Title:		<b>113000</b>	<b>Funds Held Outside of Treasury - Budgetary</b>						
<b>Debit</b>					<b>Credit</b>				
A250	C750	C753	D310		B150R	B152	B154	D306	H200
A251	C751	C754	H100						
B150	C752	C755							

Account Number and Title:		<b>113500</b>	<b>Funds Held Outside of Treasury - Non-Budgetary</b>						
<b>Debit</b>					<b>Credit</b>				
C108	C150	H100			D506	H200			

Account Number and Title:		<b>113510</b>	<b>Restricted Cash Held Outside of Treasury - Non-Budgetary</b>						
<b>Debit</b>					<b>Credit</b>				
C108	C150				D506				

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Account Number and Title:				<b>119000</b>	<b>Other Cash</b>				
<b>Debit</b>					<b>Credit</b>				
C108	C150	D310	H100		B140	D306	D506	H200	

Account Number and Title:				<b>119090</b>	<b>Other Cash - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
					H434				

Account Number and Title:				<b>119305</b>	<b>International Monetary Fund - Letter of Credit</b>				
<b>Debit</b>					<b>Credit</b>				
H412	H430				H410	H450			

Account Number and Title:				<b>119306</b>	<b>International Monetary Fund - Receivable/Payable Currency Valuation Adjustment</b>				
<b>Debit</b>					<b>Credit</b>				
H436	H450				H402				

Account Number and Title:				<b>119307</b>	<b>International Monetary Fund - Dollar Deposits With the IMF</b>				
<b>Debit</b>					<b>Credit</b>				
H434									

Account Number and Title:				<b>119309</b>	<b>International Monetary Fund - Currency Holdings</b>				
<b>Debit</b>					<b>Credit</b>				
H410	H432	H438			H412	H436	H440		

Account Number and Title:				<b>119333</b>	<b>International Monetary Fund - Reserve Position</b>				
<b>Debit</b>					<b>Credit</b>				
H412					H432				

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**U.S. Standard General Ledger  
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Account Number and Title:				<b>119400</b>	<b>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</b>				
<b>Debit</b>					<b>Credit</b>				
B141	C150	D595	D616		B446	D306	D602	D606	H200
C119	D310	D604	H100						

Account Number and Title:				<b>119500</b>	<b>Other Monetary Assets</b>				
<b>Debit</b>					<b>Credit</b>				
C150	D310	H100			D306	H200			

Account Number and Title:				<b>120000</b>	<b>Foreign Currency</b>				
<b>Debit</b>					<b>Credit</b>				
B140	C194	D574	D579	H100	B142	D306	D576	D600	
C192	D310	D578	D603		C440	D572	D579R	H200	

Account Number and Title:				<b>120500</b>	<b>Foreign Currency Denominated Equivalent Assets</b>				
<b>Debit</b>					<b>Credit</b>				
B144	C115	C157	D575	D600	B146	C126	D573		

Account Number and Title:				<b>120900</b>	<b>Uninvested Foreign Currency</b>				
<b>Debit</b>					<b>Credit</b>				
C113	C126	C127	C600	C601	B144	B153			

Account Number and Title:				<b>123500</b>	<b>Foreign Currency Held Outside Of Treasury - Non-Budgetary</b>				
<b>Debit</b>					<b>Credit</b>				
C108	C150				D506				

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**U.S. Standard General Ledger  
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Account Number and Title:		<b>131000</b>	<b>Accounts Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A498	C404AP	C420	C440	D130	A195	C130	C140	C186	D408
A714	C406	C422	C610	D310	A499	C136	C141AP	C194	D576
B104AP	C412	C425	C644	D578	A502	C137	C143	C413	E508
B108AP	C414	C428	C648	E604	C106	C138	C146	C647	F144
C402	C415	C430	C650	F144AP	C109	C139	C178	D306	H200
C403	C416	C438	D128	H100					

Account Number and Title:		<b>131900</b>	<b>Allowance for Loss on Accounts Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D402R	D408	E508		D310	D404	D420	E604	
					D402	D405	D424		

Account Number and Title:		<b>132000</b>	<b>Funded Employment Benefit Contributions Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A715	C420	D310	F144AP		A195	C185	E508		
C416	C422	E604	H100		C109	D306	H200		

Account Number and Title:		<b>132100</b>	<b>Unfunded FECA Benefit Contributions Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
C421									

Account Number and Title:		<b>132500</b>	<b>Taxes Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C404AP	C422	D310	E604	C141AP	C143	D306	D410	E508

Account Number and Title:		<b>132900</b>	<b>Allowance for Loss on Taxes Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D402R	D410	E508		D310	D402	D404	D424	E604

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**U.S. Standard General Ledger  
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Account Number and Title:				133000	Receivable for Transfers of Currently Invested Balances				
Debit				Credit					
A161	A177	A516	D310		A135AP	A181	A442	A524	F123AP
A173	A416	A532	E604		A157	A420	A452	A536	
					A165	A422	A518	D306	
					A175	A440	A519	E508	

Account Number and Title:				133500	Expenditure Transfers Receivable				
Debit				Credit					
A458	A498	D144	D310	E604	A456	A502	D306		
					A499	D144R	E508		

Account Number and Title:				134000	Interest Receivable - Not Otherwise Classified				
Debit				Credit					
C402	C420	C437AP	F144AP		A195	C109	C143	C162	D416
C404AP	C422	D310	H100		A250	C140	C146	C163	E508
C416	C435	E604			A251	C141AP	C161	D306	H200

Account Number and Title:				134100	Interest Receivable - Loans				
Debit				Credit					
B104AP	C416	C428	D310	H100	A195	C140	C161	C444	D416
C402	C420	C435	E604		A250	C141AP	C162	C614	D426
C404AP	C422	C437AP	F144AP		A251	C143	C163	D306	E508
					C109	C146	C409	D414	H200

Account Number and Title:				134200	Interest Receivable - Investments				
Debit				Credit					
B124AP	B153	C416	C423	E604	A195	C126	C146	C454	D416
B126AP	B160AP	C417	C450	F144AP	A250	C127	C156	C455	E508
B128AP	B162AP	C418	C456	H100	A251	C140	C417R	C600	H200
B129	B163AP	C419	C457		C109	C141AP	C452	C601	
B132AP	C402	C420	C458		C113	C143	C453	D306	
B133	C404AP	C422	D310						

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Account Number and Title:					<b>134300</b>	<b>Interest Receivable - Taxes</b>				
<b>Debit</b>					<b>Credit</b>					
C402	C416	C422	E604	H100	A195	C109	C143	D416		
C404AP	C420	D310	F144AP		A250	C140	C146	E508		
					A251	C141AP	D306	H200		

Account Number and Title:					<b>134400</b>	<b>Interest Receivable on Special Drawing Rights (SDR)</b>				
<b>Debit</b>					<b>Credit</b>					
D612	D614				C146	D616				

Account Number and Title:					<b>134500</b>	<b>Allowance for Loss on Interest Receivable - Loans</b>				
<b>Debit</b>					<b>Credit</b>					
D306	D416	D426	E508		D310	D404	D420	D424	E604	

Account Number and Title:					<b>134600</b>	<b>Allowance for Loss on Interest Receivable - Investments</b>				
<b>Debit</b>					<b>Credit</b>					
D306	D416	E508			D310	D404	D420	D424	E604	

Account Number and Title:					<b>134700</b>	<b>Allowance for Loss on Interest Receivable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>					
D306	D416	E508			D310	D404	D420	D424	E604	

Account Number and Title:					<b>134800</b>	<b>Allowance for Loss on Interest Receivable - Taxes</b>				
<b>Debit</b>					<b>Credit</b>					
D306	D416	E508			D310	D404	D420	D424	E604	

Account Number and Title:					<b>134900</b>	<b>Interest Receivable on Uninvested Funds</b>				
<b>Debit</b>					<b>Credit</b>					
C402	C416	C422			A195	C109	C140	C146		
C404AP	C420	F144AP								

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>135000</b>	<b>Loans Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
B104AP	C409	C432	E604		C109	C161	C180	D412	D442
C152	C428	C616	H100		C148	C162	C614	D414	E508
C408	C431	D310			C149	C163	D306	D426	H200

Account Number and Title:				<b>135090</b>	<b>Loans Receivable - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H442					H444				

Account Number and Title:				<b>135100</b>	<b>Capitalized Loan Interest Receivable - Non-Credit Reform</b>				
<b>Debit</b>					<b>Credit</b>				
C444	H100				C151	H200			

Account Number and Title:				<b>135900</b>	<b>Allowance for Loss on Loans Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
C180	D306	D412	E508		D310	D404	E604		

Account Number and Title:				<b>135990</b>	<b>Allowance for Loss on Loans Receivable - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H444	H446				H449				

Account Number and Title:				<b>136000</b>	<b>Penalties and Fines Receivable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	E604	H100	A195	C141AP	C146	D406	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:				<b>136100</b>	<b>Penalties and Fines Receivable - Loans</b>				
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	E604	H100	A195	C146	D406	H200	
C404AP	C420	D310	F144AP		C109	D306	E508		

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**U.S. Standard General Ledger  
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Account Number and Title:		<b>136300</b>	<b>Penalties and Fines Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	E604	H100	A195	C141AP	C146	D406	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:		<b>136500</b>	<b>Allowance for Loss on Penalties and Fines Receivable - Loans</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		<b>136700</b>	<b>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		<b>136800</b>	<b>Allowance for Loss on Penalties and Fines Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		<b>137000</b>	<b>Administrative Fees Receivable - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:		<b>137100</b>	<b>Administrative Fees Receivable - Loans</b>						
<b>Debit</b>					<b>Credit</b>				
B104AP	C416	C428	F144AP		A195	C141AP	C146	D407	H200
C402	C420	D310	H100		C109	C143	D306	E508	
C404AP	C422	E604							

Account Number and Title:		<b>137300</b>	<b>Administrative Fees Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

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**U.S. Standard General Ledger  
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Account Number and Title:			<b>137400</b>	<b>Criminal Restitution Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
C402	C420	D310			A195	C141AP	C146	D406	
C404AP	C422	F144AP			C109	C143	D306		

Account Number and Title:			<b>137500</b>	<b>Allowance for Loss on Administrative Fees Receivable - Loans</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:			<b>137700</b>	<b>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:			<b>137800</b>	<b>Allowance for Loss on Administrative Fees Receivable - Taxes</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:			<b>137900</b>	<b>Allowance for Loss on Criminal Restitution Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D406				D310	D404			

Account Number and Title:			<b>138000</b>	<b>Loans Receivable - Troubled Assets Relief Program</b>					
<b>Debit</b>					<b>Credit</b>				
C408	C433	C446	D310	E604	C107	C153	D306	D413	E508

Account Number and Title:			<b>138100</b>	<b>Interest Receivable - Loans - Troubled Assets Relief Program</b>					
<b>Debit</b>					<b>Credit</b>				
C420	C436	E604			C107	C143	D306	E508	
C434	D310	F144AP			C141AP	C446	D415		

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Account Number and Title:				<b>138400</b>	<b>Interest Receivable - Foreign Currency Denominated Assets</b>				
<b>Debit</b>					<b>Credit</b>				
B144	C420	F144AP			C115	C126	C157		

Account Number and Title:				<b>138500</b>	<b>Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D402R	D415	E508		C434	D310	D402	D424	E604

Account Number and Title:				<b>138900</b>	<b>Allowance for Subsidy - Loans - Troubled Assets Relief Program</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D413	E118	E508		C103	C118	C438	E604	
					C107	C433	D310		

Account Number and Title:				<b>139000</b>	<b>Appropriated Dedicated Collections Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
A184									

Account Number and Title:				<b>139900</b>	<b>Allowance for Subsidy</b>				
<b>Debit</b>					<b>Credit</b>				
C163	D147	D150AP	D414	E118	A202AP	C103	C163	C428	E604
C612	D149	D306	D580	E508	A204	C109	C412	C438	
					B104AP	C118	C413	D310	

Account Number and Title:				<b>141000</b>	<b>Advances and Prepayments</b>				
<b>Debit</b>					<b>Credit</b>				
A496	B308	B410	D310		A494	B604	C130	D306	
A550	B309	D122	H100		A548	C112	D130	H200	

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Account Number and Title:		<b>151100</b>	<b>Operating Materials and Supplies Held for Use</b>						
<b>Debit</b>					<b>Credit</b>				
B402	D106	D310	D546	E606	B108AP	C644	D108	D418	D568
B406	D107	D526AP	D566R		C132	C646	D110	D542	E406
B604	D126	D530	D569		C134	C648	D306	D544	E510
C164	D134	D545	E602		C414	D102	D308AP	D566	E602

Account Number and Title:		<b>151200</b>	<b>Operating Materials and Supplies Held in Reserve for Future Use</b>						
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	D544	D569	B108AP	C414	D110	D418	D566
B406	D106	D134	D545	E602	C132	D102	D306	D542	D568
B604	D107	D310	D566R	E606	C134	D108	D308AP	D546	E510

Account Number and Title:		<b>151300</b>	<b>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</b>						
<b>Debit</b>					<b>Credit</b>				
D310	D542	E602	E606		C626	D306	D546	E510	

Account Number and Title:		<b>151400</b>	<b>Operating Materials and Supplies Held for Repair</b>						
<b>Debit</b>					<b>Credit</b>				
D310	D526	E606			D306	D526AP	D530	E510	

Account Number and Title:		<b>151600</b>	<b>Operating Materials and Supplies in Development</b>						
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E602		B108AP	C644	D108	D418	
B406	D107	D310	E606		C132	C646	D110	D545	
B604	D126	D514			C134	C648	D306	E510	
					C414	D102	D308AP	E602	

Account Number and Title:		<b>151900</b>	<b>Operating Materials and Supplies - Allowance</b>						
<b>Debit</b>					<b>Credit</b>				
C644	C648	D528R			D310	D528	E606		
C646	D306	E510							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				152100	Inventory Purchased for Resale				
Debit				Credit					
B402	D106	D310	D566R		B108AP	C646	D306	D523	D568
B406	D107	D522R	D569		C132	C648	D308AP	D524	E408
B430	D126	D524R	E602		C134	D102	D418	D534	E510
B604	D134	D540	E606		C414	D108	D428	D540R	E602
					C644	D110	D522	D566	

Account Number and Title:				152200	Inventory Held in Reserve for Future Sale				
Debit				Credit					
B402	D106	D134	E602		B108AP	C414	D110	D428	
B406	D107	D310	E606		C132	D102	D306	D522R	
B604	D126	D522			C134	D108	D308AP	E510	

Account Number and Title:				152300	Inventory Held for Repair				
Debit				Credit					
C430	D524	E412	E602		D306	D428	D524R	D536	E510
D310	D534	E414	E606						

Account Number and Title:				152400	Inventory - Excess, Obsolete, and Unserviceable				
Debit				Credit					
D310	D523	E602	E606		C626	D306	D428	E510	

Account Number and Title:				152500	Inventory - Raw Materials				
Debit				Credit					
B402	C164	D126	E602		B108AP	C644	D108	D418	E510
B406	D106	D134	E606		C132	C646	D110	D428	
B604	D107	D310			C134	C648	D306	D516	
					C414	D102	D308AP	E406	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				152600	Inventory - Work-in-Process				
Debit				Credit					
D106	D134	D516	E602		B108AP	C644	D108	D418	E406
D107	D310	E114	E606		C132	C646	D110	D428	E510
D126	D514	E404			C134	C648	D306	D520	
					C414	D102	D308AP	E116	

Account Number and Title:				152700	Inventory - Finished Goods				
Debit				Credit					
B402	D106	D310	D540		B108AP	C646	D306	D523	E116
B406	D107	D520	E114		C132	C648	D308AP	D524	E406
B604	D126	D522R	E602		C134	D102	D418	D534	E408
C164	D134	D524R	E606		C414	D108	D428	D538	E510
					C644	D110	D522	D540R	

Account Number and Title:				152900	Inventory - Allowance				
Debit				Credit					
C644	D306	D538	E109R		C430	D532	E410		
C646	D418	D540R	E510		D310	D540	E606		
C648	D428	E109							

Account Number and Title:				153100	Seized Monetary Instruments				
Debit				Credit					
C166	D310	E606			C170	C174R	D306	D555	E510

Account Number and Title:				153200	Seized Cash Deposited				
Debit				Credit					
C170	D310				D306	D506	D588		

Account Number and Title:				154100	Forfeited Property Held for Sale				
Debit				Credit					
B432	C178	D554			C636R	C646	D418	D558	
B434	D310	E606			C638	C648	D430	D562	
					C644	D306	D556	E510	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>154200</b>	<b>Forfeited Property Held for Donation or Use</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D558	D562	E606		D306	D430	D560	E504	E510

Account Number and Title:				<b>154900</b>	<b>Forfeited Property - Allowance</b>				
<b>Debit</b>					<b>Credit</b>				
B130	C646	D306	D430		D310	E418	E606		
C644	C648	D418	E510						

Account Number and Title:				<b>155100</b>	<b>Foreclosed Property</b>				
<b>Debit</b>					<b>Credit</b>				
B116	C161	C163	D426		C109	C614	C628	E510	
B428	C162	D310	E606		C612	C616	D306		

Account Number and Title:				<b>155900</b>	<b>Foreclosed Property - Allowance</b>				
<b>Debit</b>					<b>Credit</b>				
B114	D306	E510			D310	D426	D518	E606	

Account Number and Title:				<b>156100</b>	<b>Commodities Held Under Price Support and Stabilization Support Programs</b>				
<b>Debit</b>					<b>Credit</b>				
B402	B604	D106	D126	D310	B108AP	C642	D102	D308AP	E506
B406	C180	D107	D134	E606	C132	C644	D108	D418	E510
					C134	C646	D110	D432	
					C414	C648	D306	E408	

Account Number and Title:				<b>156900</b>	<b>Commodities - Allowance</b>				
<b>Debit</b>					<b>Credit</b>				
C642	C646	D306	D432		D310	D564	E606		
C644	C648	D418	E510						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		157100		Stockpile Materials Held in Reserve					
Debit					Credit				
B402	B604	D107	D134	E606	B108AP	C414	D110	D548	E416
B406	D106	D126	D310		C132	D102	D306	D550	E510
					C134	D108	D308AP	D552	

Account Number and Title:		157200		Stockpile Materials Held for Sale					
Debit					Credit				
B402	C164	D126	D552		B108AP	C414	D108	D308AP	E408
B406	D106	D134	E606		C132	C630	D110	D548	E510
B604	D107	D310			C134	D102	D306	D550	

Account Number and Title:		159100		Other Related Property					
Debit					Credit				
B402	B604	D106	D126	D310	B108AP	C414	C648	D110	D418
B406	C164	D107	D134	E606	C132	C644	D102	D306	E510
					C134	C646	D108	D308AP	

Account Number and Title:		159900		Other Related Property - Allowance					
Debit					Credit				
C644	C648	D418			D310	E606			
C646	D306	E510							

Account Number and Title:		161000		Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					Credit				
B124	B143	C148	D591		B141	C123	C603	C608	E512
B126	B146	C452AP	D602		B210	C124	C604	C611	H200
B128	B165	C784	E608		C120	C125	C605	C619	
B132	B166	D310	H100		C121	C431	C606	C621	
					C122	C602	C607	D306	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>161100</b>	<b>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
C124	C606	C608	C621	E512	B128	B166	D310	E608	H100
C125	C607	C611	D306	H200					

Account Number and Title:				<b>161200</b>	<b>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
B126	B165	D310	E608	H100	C122	C602	C604	C619	E512
					C123	C603	C605	D306	H200

Account Number and Title:				<b>161300</b>	<b>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
C122	C603	C619	E608		C124	C607	C621	E117R	H200
C123	C604	E117	H100		C125	C608	D306	E512	
C602	C605	E512			C606	C611	D310	E608	

Account Number and Title:				<b>161800</b>	<b>Market Adjustment - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E512	E608	H100		D306	D589	E512	E608	H200

Account Number and Title:				<b>162000</b>	<b>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
B124	B132	B166	E608		C120	C602	C608	C750	D306
B126	B152	D310	H100		C121	C603	C611	C751	D579R
B128	B165	D579			C122	C604	C619	C752	D600
					C123	C605	C621	C753	E512
					C124	C606	C622	C754	H200
					C125	C607	C624	C755	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>162100</b>	<b>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
C124	C607	C621	D600		B128	B166	D310	E608	H100
C125	C608	C622	E512						
C606	C611	D306	H200						

Account Number and Title:				<b>162200</b>	<b>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
B126	B165	D310	E608	H100	C122	C603	C619	D600	
					C123	C604	C624	E512	
					C602	C605	D306	H200	

Account Number and Title:				<b>162300</b>	<b>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
C122	C603	C624	E115	E608	C124	C607	C622	E117R	
C123	C604	C702	E117	H100	C125	C608	C706	E512	
C202	C605	C704	E121		C204	C611	C708	E608	
C602	C619	D310	E512		C606	C621	D306	H200	

Account Number and Title:				<b>163000</b>	<b>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200

Account Number and Title:				<b>163100</b>	<b>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
C128	C618	D306	E512	H200	B128	B166	D310	E608	H100

Account Number and Title:				<b>163300</b>	<b>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E113	E119	E608	H100	C128	C618	D306	E512	H200

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>164200</b>	<b>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:				<b>164400</b>	<b>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:				<b>164600</b>	<b>Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
C204	C706	C708			B163				

Account Number and Title:				<b>164700</b>	<b>Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
B162					C202	C702	C704		

Account Number and Title:				<b>165000</b>	<b>Preferred Stock in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B200					C609				

Account Number and Title:				<b>165100</b>	<b>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
D503					C609	D503R			

Account Number and Title:				<b>165200</b>	<b>Common Stock Warrants in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B200					C609				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>165300</b>	<b>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
D503					C609	D503R			

Account Number and Title:				<b>167000</b>	<b>Foreign Investments</b>				
<b>Debit</b>					<b>Credit</b>				
B153	C113	D600			B146	C127	C601		
					C126	C600	D601		

Account Number and Title:				<b>167100</b>	<b>Discount on Foreign Investments</b>				
<b>Debit</b>					<b>Credit</b>				
C423	C601				B153	D600			

Account Number and Title:				<b>167200</b>	<b>Premium on Foreign Investments</b>				
<b>Debit</b>					<b>Credit</b>				
B153	D600				C419	C600			

Account Number and Title:				<b>167900</b>	<b>Foreign Exchange Rate Revalue Adjustments - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D575	D592	D601			D573	D594	D603		

Account Number and Title:				<b>169000</b>	<b>Other Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E608	H100			C622	C624	D306	E512	H200

Account Number and Title:				<b>171100</b>	<b>Land and Land Rights</b>				
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	E606		B108AP	C644	D108	D418	
B406	D106	D134	H100		C132	C646	D110	E502	
B604	D107	D310			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>171200</b>	<b>Improvements to Land</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E606		B108AP	C644	D108	D418	
B406	D107	D310	H100		C132	C646	D110	E502	
B604	D126	D510			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

Account Number and Title:				<b>171900</b>	<b>Accumulated Depreciation on Improvements to Land</b>				
<b>Debit</b>					<b>Credit</b>				
C644	C648	D418	E510		D310	E120	E606		
C646	D306	E502							

Account Number and Title:				<b>172000</b>	<b>Construction-in-Progress</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E606		B108AP	C613	D102	D308AP	H200
B406	D107	D310	H100		C132	C644	D108	D418	
B604	D126	D514			C134	C646	D110	D510	
					C414	C648	D306	E510	

Account Number and Title:				<b>173000</b>	<b>Buildings, Improvements, and Renovations</b>				
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:				<b>173900</b>	<b>Accumulated Depreciation on Buildings, Improvements, and Renovations</b>				
<b>Debit</b>					<b>Credit</b>				
C613	C646	D306	E502		D310	E120	E606		
C644	C648	D418	E510						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		174000		Other Structures and Facilities					
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:		174900		Accumulated Depreciation on Other Structures and Facilities					
Debit					Credit				
C613	C646	D306	E502		D310	D434	E120	E606	
C644	C648	D418	E510						

Account Number and Title:		175000		Equipment					
Debit					Credit				
B402	C164	D126	D510	E606	B108AP	C414	D102	D306	E502
B406	D106	D134	D514	H100	C132	C610	D108	D308AP	E510
B604	D107	D310	D560		C134	C613	D110	D418	H200

Account Number and Title:		175900		Accumulated Depreciation on Equipment					
Debit					Credit				
C610	D306	E502			D310	E120	E606		
C613	D418	E510							

Account Number and Title:		181000		Assets Under Capital Lease					
Debit					Credit				
B438	D310	D514	E606	H100	B108AP	C414	C644	D306	E510
					C132	C610	C648	D308AP	H200
					C134	C613	D108	D418	

Account Number and Title:		181900		Accumulated Depreciation on Assets Under Capital Lease					
Debit					Credit				
C610	C644	D306	E510		D310	E120	E606		
C613	C648	D418							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		182000		Leasehold Improvements					
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C610	D102	D308AP	
B406	D106	D134	D514		C132	C613	D108	D418	
B604	D107	D310	E606		C134	C644	D110	E510	
					C414	C648	D306	H200	

Account Number and Title:		182900		Accumulated Amortization on Leasehold Improvements					
Debit					Credit				
C610	C644	D306	E510		D310	E120	E606		
C613	C648	D418							

Account Number and Title:		183000		Internal-Use Software					
Debit					Credit				
B402	C164	D126	D512	H100	B108AP	C414	D102	D306	E510
B406	D106	D134	D514		C132	C610	D108	D308AP	H200
B604	D107	D310	E606		C134	C613	D110	D418	

Account Number and Title:		183200		Internal-Use Software in Development					
Debit					Credit				
B402	D106	D134	E606		B108AP	C414	D102	D306	D512
B406	D107	D310	H100		C132	C610	D108	D308AP	E510
B604	D126	D514			C134	C613	D110	D418	H200

Account Number and Title:		183900		Accumulated Amortization on Internal-Use Software					
Debit					Credit				
C610	C613	D306	D418	E510	D310	E120	E606		

Account Number and Title:		184000		Other Natural Resources					
Debit					Credit				
B402	C164	D126	E606		B108AP	C414	D108	D308AP	
B406	D106	D134	H100		C132	C613	D110	E510	
B604	D107	D310			C134	D102	D306	H200	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>184900</b>	<b>Allowance for Depletion</b>				
<b>Debit</b>					<b>Credit</b>				
C613	D306	E510			D310	E120	E606		

Account Number and Title:				<b>189000</b>	<b>Other General Property, Plant, and Equipment</b>				
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	E606		B108AP	C610	D102	D308AP	H200
B406	D106	D134	H100		C132	C613	D108	D418	
B604	D107	D310			C134	C644	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:				<b>189900</b>	<b>Accumulated Depreciation on Other General Property, Plant, and Equipment</b>				
<b>Debit</b>					<b>Credit</b>				
C610	C644	D306	E502		D310	E120	E606		
C613	C648	D418	E510						

Account Number and Title:				<b>192300</b>	<b>Contingent Receivable for Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E516				D306	D581			

Account Number and Title:				<b>192500</b>	<b>Capital Transfers Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D581				C196	D306			

Account Number and Title:				<b>198100</b>	<b>Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</b>				
<b>Debit</b>					<b>Credit</b>				
C133									

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>199000</b>	<b>Other Assets</b>				
<b>Debit</b>					<b>Credit</b>				
B402	B604	D107	D134	E606	B108AP	C414	D110	E510	
B406	D106	D126	D310	H100	C132	D102	D306	H200	
					C134	D108	D308AP		

Account Number and Title:				<b>199500</b>	<b>General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed</b>				
<b>Debit</b>					<b>Credit</b>				
C613					C615				

Account Number and Title:				<b>211000</b>	<b>Accounts Payable</b>				
<b>Debit</b>					<b>Credit</b>				
A492	B121	B408	D110	D508	A492R	B406	B430	D106	E109
B110	B135AP	B446	D308	D618	A501	B412	B436	D107	E204AP
B115	B137AP	B450	D308AP	F128	B402	B416	B444	D134	E412
B120	B210	D102	D506		B403	B417	B452	D312	
					B405	B428	C614	D626	

Account Number and Title:				<b>211200</b>	<b>Accounts Payable for Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B120	B135AP	B408		C609	D312			
B115	B121	B137AP	D308						

Account Number and Title:				<b>212000</b>	<b>Disbursements in Transit</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B115	D308			B408	B410	D312		

Account Number and Title:				<b>213000</b>	<b>Contract Holdbacks</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D106	D134	D508	
B115	D102	D308			B406	D107	D312		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>214000</b>	<b>Accrued Interest Payable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>				
B112	B440	D110	D308AP		B416	D106	D134	D612	
B408	D102	D308	D616		B418	D107	D312	D614	

Account Number and Title:				<b>214100</b>	<b>Accrued Interest Payable - Loans</b>				
<b>Debit</b>					<b>Credit</b>				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:				<b>214200</b>	<b>Accrued Interest Payable - Debt</b>				
<b>Debit</b>					<b>Credit</b>				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:				<b>214900</b>	<b>Accrued Interest Payable on Uninvested Funds</b>				
<b>Debit</b>					<b>Credit</b>				
D308					B112	B418	D312		

Account Number and Title:				<b>215000</b>	<b>Payable for Transfers of Currently Invested Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A160	A424	A446	A523	D308	A163	A426	A534	E610	
A167	A430	A454	A526	E514	A179	A520	D312		
A180	A444	A522	A538						

Account Number and Title:				<b>215500</b>	<b>Expenditure Transfers Payable</b>				
<b>Debit</b>					<b>Credit</b>				
A500R	D141	D308	F123AP		A500	D140	D312	E610	
A504	D142	E514							

Account Number and Title:				<b>216000</b>	<b>Entitlement Benefits Due and Payable</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B420	D107	D312		
B115	D102	D308			D106	D134	E106		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>217000</b>	<b>Subsidy Payable to the Financing Account</b>				
<b>Debit</b>					<b>Credit</b>				
B105	D308	E514			B420	D312	E610		

Account Number and Title:				<b>218000</b>	<b>Loan Guarantee Liability</b>				
<b>Debit</b>					<b>Credit</b>				
B104	B417	D147	D308	E514	B104AP	C118	C428	D580	
					C103	C412	C438	E122	
					C117	C413	D312	E610	

Account Number and Title:				<b>219000</b>	<b>Other Liabilities With Related Budgetary Obligations</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D106	D112	D312	E108
B115	D102	D308			B416	D107	D134	E102	

Account Number and Title:				<b>219100</b>	<b>Liability for Employer Benefits and Claims Incurred but Not Reported</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		B402	D106	D134	E102	
					B420	D107	D312		

Account Number and Title:				<b>219200</b>	<b>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</b>				
<b>Debit</b>					<b>Credit</b>				
					D591				

Account Number and Title:				<b>219300</b>	<b>Allocation of Special Drawing Rights (SDRs)</b>				
<b>Debit</b>					<b>Credit</b>				
D610					D595	D608			

Account Number and Title:				<b>220000</b>	<b>Liability for Unpaid Insurance Claims</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B115	B408	D308		B402	B420	D134	D312	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>220500</b>	<b>Liability for Unearned Insurance Premiums</b>						
<b>Debit</b>					<b>Credit</b>				
C424	D308				B602	D312			

Account Number and Title:		<b>221000</b>	<b>Accrued Funded Payroll and Leave</b>						
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

Account Number and Title:		<b>221100</b>	<b>Withholdings Payable</b>						
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

Account Number and Title:		<b>221300</b>	<b>Employer Contributions and Payroll Taxes Payable</b>						
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E104		

Account Number and Title:		<b>221500</b>	<b>Other Post Employment Benefits Due and Payable</b>						
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		D106	D107	D134	D312	
B115	D102	D308						E106	

Account Number and Title:		<b>221600</b>	<b>Pension Benefits Due and Payable to Beneficiaries</b>						
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		D106	D107	D134	D312	
								E106	

Account Number and Title:		<b>221700</b>	<b>Benefit Premiums Payable to Carriers</b>						
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		D106	D107	D134	D312	
								E106	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>221800</b>	<b>Life Insurance Benefits Due and Payable to Beneficiaries</b>						
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:		<b>222000</b>	<b>Unfunded Leave</b>						
<b>Debit</b>					<b>Credit</b>				
D308	E514				B420	D312	E610		

Account Number and Title:		<b>222500</b>	<b>Unfunded FECA Liability</b>						
<b>Debit</b>					<b>Credit</b>				
D308	E514				B422	D312	E610		

Account Number and Title:		<b>229000</b>	<b>Other Unfunded Employment Related Liability</b>						
<b>Debit</b>					<b>Credit</b>				
D308	E514				B420	B422	D312	E610	

Account Number and Title:		<b>231000</b>	<b>Liability for Advances and Prepayments</b>						
<b>Debit</b>					<b>Credit</b>				
A710	A712	D308	F110		A704	C182	D312	E610	
A711	B142	E514							

Account Number and Title:		<b>232000</b>	<b>Other Deferred Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
C118	C426	D308	D562		A168	B432	B602	C116	
C424	C636R	D558			A221	B434	C114	D312	

Account Number and Title:		<b>240000</b>	<b>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</b>						
<b>Debit</b>					<b>Credit</b>				
B403	C144R	C605	D405	D588	C108	C417	C607	E115	
B407	C417R	C611	D506		C144	C425	C619	E205	
					C170	C603	C621		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>241000</b>	<b>Liability for Clearing Accounts</b>						
<b>Debit</b>					<b>Credit</b>				
D507					C111				

Account Number and Title:		<b>251000</b>	<b>Principal Payable to the Bureau of the Fiscal Service</b>						
<b>Debit</b>					<b>Credit</b>				
B120	B121AP	B135AP	D308	E514	A156	D312	E610		
B121	B131	B137AP	D440						

Account Number and Title:		<b>251100</b>	<b>Capitalized Loan Interest Payable - Non-Credit Reform</b>						
<b>Debit</b>					<b>Credit</b>				
B113	B121	B135AP	B137AP		A156	B440			

Account Number and Title:		<b>252000</b>	<b>Principal Payable to the Federal Financing Bank</b>						
<b>Debit</b>					<b>Credit</b>				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

Account Number and Title:		<b>253000</b>	<b>Securities Issued by Federal Agencies Under General and Special Financing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
C780	D308				B123	B125	B127	D312	

Account Number and Title:		<b>253100</b>	<b>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
B127	D312				D308				

Account Number and Title:		<b>253200</b>	<b>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
D308					B125	D312			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>253300</b>	<b>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>							
<b>Debit</b>					<b>Credit</b>				
D308					D312	E124			

Account Number and Title:	<b>253400</b>	<b>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>							
<b>Debit</b>					<b>Credit</b>				
D312	E126				D308				

Account Number and Title:	<b>254000</b>	<b>Participation Certificates</b>							
<b>Debit</b>					<b>Credit</b>				
D308					D312				

Account Number and Title:	<b>259000</b>	<b>Other Debt</b>							
<b>Debit</b>					<b>Credit</b>				
B122	D308				D312				

Account Number and Title:	<b>261000</b>	<b>Actuarial Pension Liability</b>							
<b>Debit</b>					<b>Credit</b>				
B103	D308	D570	E106	E514	B420	D312	D571	E610	

Account Number and Title:	<b>262000</b>	<b>Actuarial Health Insurance Liability</b>							
<b>Debit</b>					<b>Credit</b>				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:	<b>263000</b>	<b>Actuarial Life Insurance Liability</b>							
<b>Debit</b>					<b>Credit</b>				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:	<b>265000</b>	<b>Actuarial FECA Liability</b>							
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B426	D312	E610		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>266000</b>	<b>Actuarial Liabilities for Federal Insurance and Guarantee Programs</b>				
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:				<b>267000</b>	<b>Actuarial Liabilities for Treasury-Managed Benefit Programs</b>				
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:				<b>269000</b>	<b>Other Actuarial Liabilities</b>				
<b>Debit</b>					<b>Credit</b>				
B426R	D308	D570	E514		B420	B426	D312	D571	E610

Account Number and Title:				<b>291000</b>	<b>Prior Liens Outstanding on Acquired Collateral</b>				
<b>Debit</b>					<b>Credit</b>				
B114	D308	E514			D312	D426	E610		

Account Number and Title:				<b>292000</b>	<b>Contingent Liabilities</b>				
<b>Debit</b>					<b>Credit</b>				
B424R	D308	E514			B424	E610			

Account Number and Title:				<b>292200</b>	<b>Contingent Liabilities - Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B202	B424R				B424				

Account Number and Title:				<b>292300</b>	<b>Contingent Liability for Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
E514					B425	E610			

Account Number and Title:				<b>294000</b>	<b>Capital Lease Liability</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B115	B408	D308	E514	B438	D312	E610		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>296000</b>	<b>Accounts Payable From Canceled Appropriations</b>				
<b>Debit</b>					<b>Credit</b>				
D145	D308	E514			D312	E610	F130		

Account Number and Title:				<b>297000</b>	<b>Liability for Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
B119	B136	D308	E514		A143	D312	E610		

Account Number and Title:				<b>298000</b>	<b>Custodial Liability</b>				
<b>Debit</b>					<b>Credit</b>				
C149AP	C153AP	D422	F124		C141AP	C142	C402AP	C404	D312
C151AP	D308	D424AP							

Account Number and Title:				<b>298500</b>	<b>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</b>				
<b>Debit</b>					<b>Credit</b>				
C149AP	C153AP	F124			C145AP	C196AP	C420AP	D503AP	
C151AP	D420R	F125			C147	C403AP	C435AP	E516AP	
					C152	C405	C437		

Account Number and Title:				<b>299000</b>	<b>Other Liabilities Without Related Budgetary Obligations</b>				
<b>Debit</b>					<b>Credit</b>				
C170	D112	D555	E514		B420	C166	D312	E610	
C174R	D308	E504			C150	D148	D562		

Account Number and Title:				<b>299010</b>	<b>Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government</b>				
<b>Debit</b>					<b>Credit</b>				
D308					D148	D312			

Account Number and Title:				<b>299100</b>	<b>Other Liabilities - Reductions</b>				
<b>Debit</b>					<b>Credit</b>				
A141					A132	A136	A189		
					A134	A145	D622		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>299200</b>	<b>Appropriated Dedicated Collections Liability</b>						
<b>Debit</b>					<b>Credit</b>				
					A556				

Account Number and Title:		<b>299500</b>	<b>Estimated Cleanup Cost Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B436	D308	D434	E514		B420	D312	E610		

Account Number and Title:		<b>309000</b>	<b>Unexpended Appropriations While Awaiting a Warrant</b>						
<b>Debit</b>					<b>Credit</b>				
A198	A199AP	A214	A225	A227	A196AP	A197	A215	A224	A226

Account Number and Title:		<b>310000</b>	<b>Unexpended Appropriations - Cumulative</b>						
<b>Debit</b>					<b>Credit</b>				
F342					F342				

Account Number and Title:		<b>310100</b>	<b>Unexpended Appropriations - Appropriations Received</b>						
<b>Debit</b>					<b>Credit</b>				
F108	F127	F148	F342		A104	A170	A202	H400	
					A110	A198	F107	H406	
					A155	A199AP	F108R	H448	

Account Number and Title:		<b>310200</b>	<b>Unexpended Appropriations - Transfers-In</b>						
<b>Debit</b>					<b>Credit</b>				
F342					A225	A444	A467	A496	H426
					A408	A448	A472	A506	
					A436	A460	A480	H422	

Account Number and Title:		<b>310300</b>	<b>Unexpended Appropriations - Transfers-Out</b>						
<b>Debit</b>					<b>Credit</b>				
A224	A432	A469	A490	H424	F342				
A404	A440	A476	A494						
A412	A464	A484	H420						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>310500</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</b>				
<b>Debit</b>					<b>Credit</b>				
D304	D306AP	D308AP	F342		D310R	D312R	F342		

Account Number and Title:				<b>310600</b>	<b>Unexpended Appropriations - Adjustments</b>				
<b>Debit</b>					<b>Credit</b>				
A112	A169	F119	F127		A105	A200	F342		
A132	D622	F120	F128AP						
A136	F106	F122	H428						

Account Number and Title:				<b>310700</b>	<b>Unexpended Appropriations - Used - Accrued</b>				
<b>Debit</b>					<b>Credit</b>				
A202AP	B416AP	B438AP	D626AP	E109AP	B110AP	B235	D102R	D618R	F148R
B134	B418AP	B452AP	E102AP	E204AP	B115AP	B450R	D110R	F128R	F342
B402AP	B428AP	D106AP	E104AP	E412AP					
B406AP	B430AP	D107AP	E106AP						
B412AP	B436AP	D134AP	E108AP						

Account Number and Title:				<b>310710</b>	<b>Unexpended Appropriations - Used - Disbursed</b>				
<b>Debit</b>					<b>Credit</b>				
B102AP	B108AP	B122AP	B235	D126AP	C132R	C136R	C138R	D108R	
B105AP	B109AP	B130AP	B604AP		C134R	C137R	C139R	F342	
B106AP	B110AP	B202AP	C136AP						
B107AP	B115AP	B234	C408AP						

Account Number and Title:				<b>310800</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>				
<b>Debit</b>					<b>Credit</b>				
D304	D306AP	D308AP	F342		D310R	D312R	F342		

Account Number and Title:				<b>310900</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>				
<b>Debit</b>					<b>Credit</b>				
D302	D306AP	D308AP	F342		D310R	D312R	F342		

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## SUPPLEMENT

## Section III

**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>331000</b>	<b>Cumulative Results of Operations</b>						
<b>Debit</b>					<b>Credit</b>				
F336	F340				F336	F338			

Account Number and Title:		<b>340000</b>	<b>Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H300	H312				H301	H310			

Account Number and Title:		<b>341000</b>	<b>Contributions to Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H310					H100				

Account Number and Title:		<b>342000</b>	<b>Withdrawals or Distributions of Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H200					H312				

Account Number and Title:		<b>403400</b>	<b>Anticipated Adjustments to Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A172	A178R	F114			A178	F118			

Account Number and Title:		<b>403500</b>	<b>Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
A154	F112				A153				

Account Number and Title:		<b>404400</b>	<b>Anticipated Reductions to Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A158	A159	F114			A164	F118			

Account Number and Title:		<b>404700</b>	<b>Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
B111	B119	B120	B136	F114	A142	A143	F118		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>404800</b>	<b>Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
B111	B119	B120	B136	F114	A142	A143	F113		

Account Number and Title:		<b>405000</b>	<b>Anticipated Reductions to Appropriations by Offsetting Collections or Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
C205	F112				A213				

Account Number and Title:		<b>406000</b>	<b>Anticipated Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A140	F116				A220	C116	C609	C616	C640
					C107	C117	C612	C626	C646
					C109	C154	C614	C628	F112

Account Number and Title:		<b>407000</b>	<b>Anticipated Collections From Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A140	C604	C708			A220	C124	C416	C618	F112
C457	C704	F116			C101	C204	C453	C646	
					C103	C412	C602	C648	
					C106	C413	C606	C650	
					C109	C415	C608	C706	

Account Number and Title:		<b>408000</b>	<b>Federal Financing Bank (FFB) - Anticipated Net Principal Payments</b>						
<b>Debit</b>					<b>Credit</b>				
A106					A107				

Account Number and Title:		<b>408100</b>	<b>Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F374				A540	F374R			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>408200</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F376				A540				

Account Number and Title:		<b>408300</b>	<b>Transfers - Current-Year Authority - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F378				A540	F378R			

Account Number and Title:		<b>411100</b>	<b>Debt Liquidation Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R	F108R	A199	F108	F302		

Account Number and Title:		<b>411200</b>	<b>Liquidation of Deficiency - Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		<b>411300</b>	<b>Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
A184					F302				

Account Number and Title:		<b>411400</b>	<b>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
A186	A510	C190	C608	C750	B124AP	B128AP	B162AP	C458	F302
A188	C114	C452	C618	C752	B126	B129	B163AP	C604	
A195	C124	C454	C622	C754	B126AP	B160AP	C456	D438	
A212	C172	C602	C624	E113					
A250	C176	C606	C636						

Account Number and Title:		<b>411500</b>	<b>Loan Subsidy Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>411600</b>	<b>Debt Forgiveness Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		<b>411601</b>	<b>Debt Forgiveness - Cancellation of Debt Adjustment</b>						
<b>Debit</b>					<b>Credit</b>				
A200					F302				

Account Number and Title:		<b>411700</b>	<b>Loan Administrative Expense Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		<b>411800</b>	<b>Reestimated Loan Subsidy Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A104	F108R				F108	F302			

Account Number and Title:		<b>411900</b>	<b>Other Appropriations Realized</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A199R			A125	A199	F108	F148	F302
A155	A197AP	F108R							

Account Number and Title:		<b>411910</b>	<b>Indefinite Appropriation - Upward Adjustments</b>						
<b>Debit</b>					<b>Credit</b>				
A105					F127	F302			

Account Number and Title:		<b>411920</b>	<b>Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations</b>						
<b>Debit</b>					<b>Credit</b>				
A215	A224	A226			A214	A225	A227		

Account Number and Title:		<b>411990</b>	<b>Other Appropriations Realized - International Monetary Fund</b>						
<b>Debit</b>					<b>Credit</b>				
H406					H480				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>411991</b>	<b>Other Appropriations Realized - International Monetary Fund - Reserve Tranche</b>				
<b>Debit</b>					<b>Credit</b>				
H400					H480				

Account Number and Title:				<b>411992</b>	<b>Other Appropriations Realized - International Monetary Fund - Letter of Credit</b>				
<b>Debit</b>					<b>Credit</b>				
H400					H480				

Account Number and Title:				<b>411994</b>	<b>Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)</b>				
<b>Debit</b>					<b>Credit</b>				
H448									

Account Number and Title:				<b>412000</b>	<b>Anticipated Indefinite Appropriations</b>				
<b>Debit</b>					<b>Credit</b>				
A102	A196AP	C604	F116		A104	A202	C124	C602	C636
A104AP	B126	D438			A186	A212	C172	C606	F112
					A195	A250	C176	C608	
					A196	A510	C190	C618	
					A197AP	C114	C452	C622	

Account Number and Title:				<b>412100</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation</b>				
<b>Debit</b>					<b>Credit</b>				
A519	F123AP				F369				

Account Number and Title:				<b>412250</b>	<b>Federal Financing Bank (FFB) - Net Principal Payments</b>				
<b>Debit</b>					<b>Credit</b>				
A107	A252				A253				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>412300</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction</b>						
<b>Debit</b>					<b>Credit</b>				
A135AP	A518				F366				

Account Number and Title:		<b>412400</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</b>						
<b>Debit</b>					<b>Credit</b>				
F360	F368				A522	A523			

Account Number and Title:		<b>412500</b>	<b>Loan Modification Adjustment Transfer Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A202					F302				

Account Number and Title:		<b>412600</b>	<b>Amounts Appropriated From Specific Invested TAFS - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A173	A516	F374R			A135AP	A518	A524	F374	
					A175	A519	F123AP		

Account Number and Title:		<b>412700</b>	<b>Amounts Appropriated From Specific Invested TAFS - Payable</b>						
<b>Debit</b>					<b>Credit</b>				
A522	A523	A526			A520				

Account Number and Title:		<b>412800</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-In</b>						
<b>Debit</b>					<b>Credit</b>				
A524	A528				A135AP	A518	F302		

Account Number and Title:		<b>412900</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</b>						
<b>Debit</b>					<b>Credit</b>				
A522	A530R	A531	F302		A526	A530			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>413000</b>	<b>Appropriation to Liquidate Contract Authority Withdrawn</b>							
<b>Debit</b>					<b>Credit</b>				
F302					A169				

Account Number and Title:	<b>413100</b>	<b>Current-Year Indefinite Contract Authority</b>							
<b>Debit</b>					<b>Credit</b>				
A166					F304				

Account Number and Title:	<b>413120</b>	<b>Current-Year Definite Contract Authority</b>							
<b>Debit</b>					<b>Credit</b>				
A166					F304				

Account Number and Title:	<b>413200</b>	<b>Substitution of Contract Authority</b>							
<b>Debit</b>					<b>Credit</b>				
A187	F304				A176	A704			

Account Number and Title:	<b>413300</b>	<b>Decreases to Indefinite Contract Authority</b>							
<b>Debit</b>					<b>Credit</b>				
F304					A154AP	A172	A174	F113	

Account Number and Title:	<b>413400</b>	<b>Indefinite Contract Authority Withdrawn</b>							
<b>Debit</b>					<b>Credit</b>				
F304					A154	D136			

Account Number and Title:	<b>413415</b>	<b>Adjustment for Definite Contract Authority - Prior-Year</b>							
<b>Debit</b>					<b>Credit</b>				
F304					D137				

Account Number and Title:	<b>413500</b>	<b>Contract Authority Liquidated</b>							
<b>Debit</b>					<b>Credit</b>				
A169	F304				A168	A171	A182		
					A170	A175	A187		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>413600</b>	<b>Contract Authority To Be Liquidated by Trust Funds</b>						
<b>Debit</b>					<b>Credit</b>				
A175					A173				

Account Number and Title:		<b>413700</b>	<b>Transfers of Contract Authority - Allocation</b>						
<b>Debit</b>					<b>Credit</b>				
A177	F393				A179	F392			

Account Number and Title:		<b>413800</b>	<b>Appropriation to Liquidate Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A170	A171	A175			F302				

Account Number and Title:		<b>413810</b>	<b>Appropriation to Liquidate Contract Authority - FMSTF</b>						
<b>Debit</b>					<b>Credit</b>				
A168					F302				

Account Number and Title:		<b>413900</b>	<b>Contract Authority Carried Forward</b>						
<b>Debit</b>					<b>Credit</b>				
F304					F304				

Account Number and Title:		<b>414000</b>	<b>Substitution of Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A155	A159			

Account Number and Title:		<b>414100</b>	<b>Current-Year Indefinite Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A152					F306				

Account Number and Title:		<b>414120</b>	<b>Current-Year Definite Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A152					F306				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>414200</b>	<b>Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121	B135AP	B137AP	

Account Number and Title:		<b>414201</b>	<b>Modification Adjustment Transfer of Borrowing Authority Converted to Cash</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B111				

Account Number and Title:		<b>414202</b>	<b>Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B121	B135AP	B137AP		

Account Number and Title:		<b>414203</b>	<b>Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B121	B135AP	B137AP		

Account Number and Title:		<b>414300</b>	<b>Current-Year Decreases to Indefinite Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A148	A158	F113		

Account Number and Title:		<b>414400</b>	<b>Borrowing Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F306					D138				

Account Number and Title:		<b>414500</b>	<b>Borrowing Authority Converted to Cash</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A156				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>414600</b>	<b>Actual Repayments of Debt, Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:				<b>414700</b>	<b>Actual Repayments of Debt, Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:				<b>414800</b>	<b>Resources Realized From Borrowing Authority</b>				
<b>Debit</b>					<b>Credit</b>				
A156					F302				

Account Number and Title:				<b>414900</b>	<b>Borrowing Authority Carried Forward</b>				
<b>Debit</b>					<b>Credit</b>				
F306					F306				

Account Number and Title:				<b>414910</b>	<b>Borrowing Authority Carried Forward - Transferred</b>				
<b>Debit</b>					<b>Credit</b>				
A218AP	A223	F306			A217AP	A222	F306		

Account Number and Title:				<b>415000</b>	<b>Reappropriations - Transfers-In</b>				
<b>Debit</b>					<b>Credit</b>				
A110					F302				

Account Number and Title:				<b>415100</b>	<b>Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F302					B111	B119	B136	B139	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>415200</b>	<b>Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances</b>					
<b>Debit</b>				<b>Credit</b>				
F302				B111	B119	B136	B139	

Account Number and Title:		<b>415300</b>	<b>Transfers of Contract Authority - Non-Allocation</b>					
<b>Debit</b>				<b>Credit</b>				
A161	A167	F305		A163	A165			

Account Number and Title:		<b>415400</b>	<b>Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred</b>					
<b>Debit</b>				<b>Credit</b>				
A160				A157	F305			

Account Number and Title:		<b>415500</b>	<b>Appropriation to Liquidate Contract Authority - Allocation - Transferred</b>					
<b>Debit</b>				<b>Credit</b>				
A180	F392			A181	F393			

Account Number and Title:		<b>415700</b>	<b>Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation</b>					
<b>Debit</b>				<b>Credit</b>				
A192				F132	F316	F354		

Account Number and Title:		<b>415730</b>	<b>Authority Made Available From Appropriations Previously Precluded From Obligation</b>					
<b>Debit</b>				<b>Credit</b>				
A192				F132	F316	F354		

Account Number and Title:		<b>415800</b>	<b>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</b>					
<b>Debit</b>				<b>Credit</b>				
A194				F134	F318	F356		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>415900</b>	<b>Repayment of Repayable Advances - Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F302									

Account Number and Title:		<b>415901</b>	<b>Repayment of Repayable Advances - Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A216				

Account Number and Title:		<b>416000</b>	<b>Anticipated Transfers - Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A417	A468	A476	A478		A418	A472	A532		
					A470	A474	F104		

Account Number and Title:		<b>416500</b>	<b>Allocations of Authority - Anticipated From Invested Balances</b>						
<b>Debit</b>					<b>Credit</b>				
A402					A416	F104			

Account Number and Title:		<b>416600</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances</b>						
<b>Debit</b>					<b>Credit</b>				
A416	A424	A430			A135AP	A420	A422	A426	F376

Account Number and Title:		<b>416700</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>						
<b>Debit</b>					<b>Credit</b>				
A420					A430	F302			

Account Number and Title:		<b>416800</b>	<b>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</b>						
<b>Debit</b>					<b>Credit</b>				
A135AP	A422	F364			A424	F362			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>417000</b>	<b>Transfers - Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A157	A472	A480			A160	A476	A484	F302	
A225	A474	A482			A224	A478	A486		

Account Number and Title:		<b>417100</b>	<b>Non-Allocation Transfers of Invested Balances - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A532	F378R				A536	F378			

Account Number and Title:		<b>417200</b>	<b>Non-Allocation Transfers of Invested Balances - Payable</b>						
<b>Debit</b>					<b>Credit</b>				
A522	A538				A534				

Account Number and Title:		<b>417300</b>	<b>Non-Allocation Transfers of Invested Balances - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A536	F302				A538	F302			

Account Number and Title:		<b>417400</b>	<b>Transfers - Current-Year Borrowing Authority Converted to Cash</b>						
<b>Debit</b>					<b>Credit</b>				
A418	F302				A417	F302			

Account Number and Title:		<b>417500</b>	<b>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</b>						
<b>Debit</b>					<b>Credit</b>				
A181	A446	A450	A474		A180	A406	A442	A478	
A444	A448	A472			A404	A440	A476	F302	

Account Number and Title:		<b>417590</b>	<b>Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund</b>						
<b>Debit</b>					<b>Credit</b>				
H422	H480				H420				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>417600</b>	<b>Allocation Transfers of Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A436	A444	A448	A454		A404	A432	A440	A452	
A438	A446	A450			A406	A434	A442	F302	

Account Number and Title:				<b>417690</b>	<b>Allocation Transfers of Prior-Year Balances - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H426					H424				

Account Number and Title:				<b>418000</b>	<b>Anticipated Transfers - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A468	A476	A478			A470	A472	A474	F104	

Account Number and Title:				<b>418300</b>	<b>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</b>				
<b>Debit</b>					<b>Credit</b>				
A468	A476	A478			A470	A472	A474	F104	

Account Number and Title:				<b>419000</b>	<b>Transfers - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				<b>419100</b>	<b>Balance Transfers - Extension of Availability Other Than Reappropriations</b>				
<b>Debit</b>					<b>Credit</b>				
A460	A462				A464	A466	F302		

Account Number and Title:				<b>419200</b>	<b>Balance Transfers - Unexpired to Expired</b>				
<b>Debit</b>					<b>Credit</b>				
A408	A410				A412	A414	F302		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>419300</b>	<b>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</b>				
<b>Debit</b>					<b>Credit</b>				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				<b>419500</b>	<b>Transfer of Obligated Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A217	A222	A492R	A508	A550	A217AP	A222AP	A488	A494	A548
A217AP	A222AP	A496	A540		A218	A223	A490	A542	F302
A218AP	A223AP	A506	A544		A218AP	A223AP	A492	A546	

Account Number and Title:				<b>419600</b>	<b>Balance Transfers-In - Expired to Expired</b>				
<b>Debit</b>					<b>Credit</b>				
A467					F302				

Account Number and Title:				<b>419700</b>	<b>Balance Transfers-Out - Expired to Expired</b>				
<b>Debit</b>					<b>Credit</b>				
F302					A469				

Account Number and Title:				<b>419900</b>	<b>Transfer of Expired Expenditure Transfers - Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
A458	F372				A456	F372R			

Account Number and Title:				<b>420100</b>	<b>Total Actual Resources - Collected</b>				
<b>Debit</b>					<b>Credit</b>				
F302					F301AP	F302	F314	F390	

Account Number and Title:				<b>420190</b>	<b>Total Actual Resources - Collected - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H480									

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>420800</b>	<b>Adjustment to Total Resources - Disposition of Canceled Payables</b>						
<b>Debit</b>					<b>Credit</b>				
F302					D145				

Account Number and Title:		<b>421000</b>	<b>Anticipated Reimbursements</b>						
<b>Debit</b>					<b>Credit</b>				
A702	F116				A706	A708	C171	C182	F112

Account Number and Title:		<b>421100</b>	<b>Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A176	A182				A115				

Account Number and Title:		<b>421200</b>	<b>Liquidation of Deficiency - Offsetting Collections</b>						
<b>Debit</b>					<b>Credit</b>				
C110					F302				

Account Number and Title:		<b>421500</b>	<b>Anticipated Expenditure Transfers from Trust Funds</b>						
<b>Debit</b>					<b>Credit</b>				
A114	F116				A498	F112			

Account Number and Title:		<b>422100</b>	<b>Unfilled Customer Orders Without Advance</b>						
<b>Debit</b>					<b>Credit</b>				
A704	A706	F380R			A714	C430	D104	D134AP	F380
					A715	D102AP	D110AP	D618AP	
					C182	D103	D120AP	F109	

Account Number and Title:		<b>422200</b>	<b>Unfilled Customer Orders With Advance</b>						
<b>Debit</b>					<b>Credit</b>				
A704	C182	F382R			A710	A711	B610	F110	F382

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>422300</b>	<b>Uncollected Subsidy from Program Account</b>						
<b>Debit</b>					<b>Credit</b>				
C101	F303				C103	F303			

Account Number and Title:		<b>422500</b>	<b>Expenditure Transfers From Trust Funds - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A498	D144	F372R	F384R		A499	A502	D144R	F372	F384

Account Number and Title:		<b>423000</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A546	F380				A544	F380R			

Account Number and Title:		<b>423100</b>	<b>Unfilled Customer Orders With Advance - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A474	F382				A478	F382R			

Account Number and Title:		<b>423200</b>	<b>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F384				A540	F384R			

Account Number and Title:		<b>423300</b>	<b>Reimbursements Earned - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F386				A540	F386R			

Account Number and Title:		<b>423400</b>	<b>Other Federal Receivables - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F388				A540	F388R			

Account Number and Title:		<b>423500</b>	<b>Uncollected Subsidy from Program Account - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A218	A223AP	F303			A217	A222AP	F303		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>424000</b>	<b>Appropriations Reduced by Offsetting Collections or Receipts - Collected</b>					
<b>Debit</b>					<b>Credit</b>				
F148					C205				

Account Number and Title:			<b>425100</b>	<b>Reimbursements Earned - Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
A714	A715	C430	F386R		C185	C186	F144	F386	

Account Number and Title:			<b>425200</b>	<b>Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources</b>					
<b>Debit</b>					<b>Credit</b>				
A708	C171	C186			F302				
A711	C185	C753							

Account Number and Title:			<b>425300</b>	<b>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</b>					
<b>Debit</b>					<b>Credit</b>				
B610					F302				

Account Number and Title:			<b>425400</b>	<b>Reimbursements Earned - Collected From Non-Federal Sources</b>					
<b>Debit</b>					<b>Credit</b>				
A251	A710	C171			F302				

Account Number and Title:			<b>425500</b>	<b>Expenditure Transfers from Trust Funds - Collected</b>					
<b>Debit</b>					<b>Credit</b>				
A502					F302				

Account Number and Title:			<b>426000</b>	<b>Actual Collections of Governmental-Type Fees</b>					
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109			C110	F302			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>426100</b>	<b>Actual Collections of Business-Type Fees</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109	C116	C117	C110	F302			

Account Number and Title:		<b>426200</b>	<b>Actual Collections of Loan Principal</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109			F302				

Account Number and Title:		<b>426300</b>	<b>Actual Collections of Loan Interest</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109	C154		F302				

Account Number and Title:		<b>426400</b>	<b>Actual Collections of Rent</b>						
<b>Debit</b>					<b>Credit</b>				
C109					F302				

Account Number and Title:		<b>426500</b>	<b>Actual Collections From Sale of Foreclosed Property</b>						
<b>Debit</b>					<b>Credit</b>				
C109	C612	C614	C616	C628	F302				

Account Number and Title:		<b>426600</b>	<b>Other Actual Business-Type Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C109	C158	C626	C640	C110	F302			
C107	C148	C609	C630	C646					

Account Number and Title:		<b>426700</b>	<b>Other Actual Governmental-Type Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109			B118	C110	F302		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>426800</b>	<b>Interest Collected From Foreign Securities and Special Drawing Rights (SDR)</b>						
<b>Debit</b>					<b>Credit</b>				
C113	C119	C127	C423	C601	B210	B446	C419		
C115	C126	C157	C600	D616					

Account Number and Title:		<b>426900</b>	<b>Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees</b>						
<b>Debit</b>					<b>Credit</b>				
					F302				

Account Number and Title:		<b>427000</b>	<b>Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services</b>						
<b>Debit</b>					<b>Credit</b>				
C109					F302				

Account Number and Title:		<b>427100</b>	<b>Actual Program Fund Subsidy Collected</b>						
<b>Debit</b>					<b>Credit</b>				
C103	C106				F302				

Account Number and Title:		<b>427300</b>	<b>Interest Collected From Treasury</b>						
<b>Debit</b>					<b>Credit</b>				
C107	C140	C602	C618	C784	B124AP	B128AP	B162	C457	C708
C109	C204	C606	C702		B126	B129	B162AP	C604	F302
C124	C453	C608	C706		B126AP	B160AP	B163AP	C704	

Account Number and Title:		<b>427500</b>	<b>Actual Collections From Liquidating Fund</b>						
<b>Debit</b>					<b>Credit</b>				
C413					F302				

Account Number and Title:		<b>427600</b>	<b>Actual Collections From Financing Fund</b>						
<b>Debit</b>					<b>Credit</b>				
C107	C109				F302				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>427700</b>	<b>Other Actual Collections - Federal/Non-Federal Exception Sources</b>				
<b>Debit</b>					<b>Credit</b>				
A220	B135	C109	C646		C110	F302			
B121AP	C107	C140	C647						

Account Number and Title:				<b>428300</b>	<b>Interest Receivable From Treasury</b>				
<b>Debit</b>					<b>Credit</b>				
C416					C140				

Account Number and Title:				<b>428500</b>	<b>Receivable From the Liquidating Fund</b>				
<b>Debit</b>					<b>Credit</b>				
C412					C413				

Account Number and Title:				<b>428700</b>	<b>Other Federal Receivables</b>				
<b>Debit</b>					<b>Credit</b>				
C415	C416	C648	C650	F388R	C140	C647	F388		

Account Number and Title:				<b>429000</b>	<b>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</b>				
<b>Debit</b>					<b>Credit</b>				
E113					F302				

Account Number and Title:				<b>429500</b>	<b>Adjustments to the Exchange Stabilization Fund (ESF)</b>				
<b>Debit</b>					<b>Credit</b>				
D575	D591	D592	D595	D604	D573	D594	D606		

Account Number and Title:				<b>429590</b>	<b>Adjustments to the International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H438	H446				H440	H449			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>431000</b>	<b>Anticipated Recoveries of Prior-Year Obligations</b>					
<b>Debit</b>					<b>Credit</b>				
A138	A140	F116			A499AP	C136	D120	D138AP	F112
					C130	D108	D134	D308AP	
					C132	D110	D136AP	D618	

Account Number and Title:			<b>432000</b>	<b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</b>					
<b>Debit</b>					<b>Credit</b>				
D140	D144R	F334			D142	D144	F334		

Account Number and Title:			<b>435000</b>	<b>Canceled Authority</b>					
<b>Debit</b>					<b>Credit</b>				
D145					F119	F120	F128AP		

Account Number and Title:			<b>435100</b>	<b>Partial or Early Cancellation of Authority</b>					
<b>Debit</b>					<b>Credit</b>				
F301AP	F390				F122	F128AP			

Account Number and Title:			<b>435190</b>	<b>Partial Cancellation of Authority - International Monetary Fund</b>					
<b>Debit</b>					<b>Credit</b>				
					H428				

Account Number and Title:			<b>435400</b>	<b>Appropriation Withdrawn</b>					
<b>Debit</b>					<b>Credit</b>				
F302					D622				

Account Number and Title:			<b>435500</b>	<b>Cancellation of Appropriation From Unavailable Receipts</b>					
<b>Debit</b>					<b>Credit</b>				
F302					F146				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>435600</b>	<b>Cancellation of Appropriation From Invested Balances</b>							
<b>Debit</b>					<b>Credit</b>				
F302					F121				

Account Number and Title:	<b>435700</b>	<b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b>							
<b>Debit</b>					<b>Credit</b>				
F369					A519AP	D141AP	F123		

Account Number and Title:	<b>436000</b>	<b>Appropriation Purpose Fulfilled - Balance Not Available</b>							
<b>Debit</b>					<b>Credit</b>				
					F147				

Account Number and Title:	<b>437000</b>	<b>Offset to Appropriation Realized for Redemption of Treasury Securities</b>							
<b>Debit</b>					<b>Credit</b>				
F302					C780				

Account Number and Title:	<b>438200</b>	<b>Temporary Reduction - New Budget Authority</b>							
<b>Debit</b>					<b>Credit</b>				
F360	F362	F366			A135				

Account Number and Title:	<b>438300</b>	<b>Temporary Reduction - Prior-Year Balances</b>							
<b>Debit</b>					<b>Credit</b>				
F360	F362	F366			A135				

Account Number and Title:	<b>438400</b>	<b>Temporary Reduction/Cancellation Returned by Appropriation</b>							
<b>Debit</b>					<b>Credit</b>				
A108	F391				F360	F364	F368	F369	

Account Number and Title:	<b>438500</b>	<b>Temporary Sequester Returned for Cancellation</b>							
<b>Debit</b>					<b>Credit</b>				
F119					F391				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>438600</b>	<b>Anticipated Permanent Reduction - Indefinite New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F112					A109				

Account Number and Title:		<b>438700</b>	<b>Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A189				

Account Number and Title:		<b>438800</b>	<b>Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A189				

Account Number and Title:		<b>438900</b>	<b>Anticipated Temporary Reduction - Indefinite New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A135	F112				A109				

Account Number and Title:		<b>439000</b>	<b>Reappropriations - Transfers-Out</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A112				

Account Number and Title:		<b>439100</b>	<b>Adjustments to Indefinite Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
F107	F302				F106				

Account Number and Title:		<b>439200</b>	<b>Permanent Reduction - New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F302	F304	F306			A131	A133	A136	A185AP	
					A132	A134	A145		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>439300</b>	<b>Permanent Reduction - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
F302	F304	F306			A131	A133	A136	A145	
					A132	A134	A144	A185AP	

Account Number and Title:				<b>439400</b>	<b>Receipts Unavailable for Obligation Upon Collection</b>				
<b>Debit</b>					<b>Credit</b>				
A190	B124AP	B128AP	B162AP	C604	A108	A530R	C454	C618	C752
A520	B126	B129	B163AP		A188	A531	C602	C622	C754
A530	B126AP	B160AP	C458		A195	C114	C606	C624	E113
					A250	C124	C608	C750	F359

Account Number and Title:				<b>439401</b>	<b>Daily Inflation/Deflation Compensation Adjustment - Unavailable</b>				
<b>Debit</b>					<b>Credit</b>				
C457	F309				C453				

Account Number and Title:				<b>439402</b>	<b>Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable</b>				
<b>Debit</b>					<b>Credit</b>				
A191					A193	F309			

Account Number and Title:				<b>439500</b>	<b>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
A128R	A197R	A198R	F126		A128	A162	A186AP	F396	

Account Number and Title:				<b>439502</b>	<b>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
A162	A186AP	F129			A121				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>439504</b>	<b>Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F396					D624				

Account Number and Title:				<b>439600</b>	<b>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection</b>				
<b>Debit</b>					<b>Credit</b>				
F359					A130				

Account Number and Title:				<b>439700</b>	<b>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						

Account Number and Title:				<b>439701</b>	<b>Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F317					A124	A151			

Account Number and Title:				<b>439702</b>	<b>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F112					A150				

Account Number and Title:				<b>439703</b>	<b>Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
A151	F112	F319			A149				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>439730</b>	<b>Appropriations Temporarily Precluded From Obligation</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F316		A127				
B126	B129	B163AP	F354						
B126AP	B160AP	F132							

Account Number and Title:				<b>439800</b>	<b>Offsetting Collections (Collected) Temporarily Precluded From Obligation</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F318		A129	E113			
B126	B129	B163AP	F356						
B126AP	B160AP	F134							

Account Number and Title:				<b>439801</b>	<b>Offsetting Collections (Anticipated) Temporarily Precluded From Obligation</b>				
<b>Debit</b>					<b>Credit</b>				
					A117				

Account Number and Title:				<b>439900</b>	<b>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation</b>				
<b>Debit</b>					<b>Credit</b>				
F358					A139				

Account Number and Title:				<b>442000</b>	<b>Unapportioned Authority - Pending Rescission</b>				
<b>Debit</b>					<b>Credit</b>				
A136	A137R	F308	F312		A137				

Account Number and Title:				<b>443000</b>	<b>Unapportioned Authority - OMB Deferral</b>				
<b>Debit</b>					<b>Credit</b>				
A126R	F308	F312			A126				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					445000 Unapportioned - Unexpired Authority				
Debit					Credit				
A116	A148	A499	B162AP	D622	A104	A212	A708AP	C204	C650AP
A124	A154AP	A519AP	B163AP	D624	A105	A212AP	B121AP	C204AP	C702
A125	A174	A712R	C456	F106	A107AP	A215	B126AP	C412AP	C702AP
A126	A185AP	B118	C457	F108	A108	A220	B135	C413AP	C704AP
A127	A189	B121	C604	F113	A110	A220AP	B450	C416AP	C706
A128	A193	B121AP	C604R	F121	A123	A226	C101AP	C452	C706AP
A129	A199	B124AP	C608R	F122	A126R	A250	C103AP	C452AP	C750
A130	A214	B126	C704	F123	A128R	A250AP	C106	C453	C751
A131	A216	B126AP	C708	F127	A137R	A251	C106AP	C602	C752
A132	A227	B128AP	C708R	F128AP	A152	A252	C107AP	C602AP	C753
A133	A253	B129	D104	F147	A161	A408	C109AP	C606	C754
A134	A426	B131	D136	F312	A166	A410	C114	C606AP	C755
A135	A430	B135AP	D137	F334	A167	A416	C114AP	C608	D108
A137	A440	B137AP	D138		A176AP	A420	C116AP	C609	D108AP
A139	A442	B139	D141AP		A182AP	A444	C117AP	C609AP	D110
A144	A484	B160AP	D438		A184	A446	C124	C612AP	D110AP
A145	A486	B162	D438R		A186	A448	C124AP	C614AP	D120
					A186AP	A450	C130	C616AP	D120AP
					A190	A458	C130AP	C618	D134
					A191	A460	C132	C618AP	D134AP
					A192	A462	C132AP	C622	D136AP
					A194	A480	C136	C622AP	D138AP
					A195	A482	C136AP	C624	D308AP
					A195AP	A498	C154AP	C626	D618
					A196	A499AP	C158	C626AP	D618AP
					A197AP	A510	C172	C628AP	F107
					A197R	A510AP	C172AP	C630	F108R
					A198R	A511	C176	C636	F126
					A199R	A516	C176AP	C636AP	F128
					A200	A528	C182AP	C640AP	F308
					A202	A532	C190	C646AP	F334
					A202AP	A706AP	C190AP	C648AP	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					449000	Anticipated Resources - Unapportioned Authority				
Debit					Credit					
A107AP	A186AP	C109AP	C416AP	C650AP	A102	A140	A702	D438R	F319	
A109	A195AP	C114AP	C452AP	C702AP	A104AP	A178R	A712R	F112		
A115	A202AP	C116AP	C602AP	C704AP	A106	A196AP	C604R	F114		
A117	A212AP	C117AP	C606AP	C706AP	A114	A402	C608R	F116		
A118	A213	C124AP	C609AP	D108AP	A138	A468	C708R	F129		
A121	A220AP	C130AP	C612AP	D110AP						
A123	A250AP	C132AP	C614AP	D120AP						
A142	A470	C136AP	C616AP	D134AP						
A143	A510AP	C154AP	C618AP	D618AP						
A149	A706AP	C172AP	C622AP	F104						
A150	A708AP	C176AP	C626AP	F112						
A153	B126AP	C182AP	C628AP	F118						
A164	C101AP	C190AP	C636AP							
A176AP	C103AP	C204AP	C640AP							
A178	C106AP	C412AP	C646AP							
A182AP	C107AP	C413AP	C648AP							

Account Number and Title:					451000	Apportionments				
Debit					Credit					
A120	A442	B126AP	C604R	F106	A107AP	A708AP	C136AP	C608	C702	
A135	A499	B128AP	C608R	F108	A116	B126AP	C154AP	C609AP	C702AP	
A163	A500	B129	C704	F113	A123	B450	C172AP	C612AP	C704AP	
A165	A512	B137	C708	F121	A176AP	C101AP	C176AP	C614AP	C706	
A179	A514	B138	C708R	F122	A177	C103AP	C182AP	C616AP	C706AP	
A404	A519AP	B160AP	D104	F123	A182AP	C106AP	C190AP	C618	D108AP	
A406	A534	B162	D107	F127	A186AP	C107AP	C204AP	C618AP	D110AP	
A412	A712R	B162AP	D114	F128AP	A195AP	C109AP	C412AP	C622AP	D120AP	
A414	B107	B163AP	D122	F147	A202AP	C114AP	C413AP	C626AP	D134AP	
A426	B121AP	B416	D126	F308	A212AP	C116AP	C416AP	C628AP	D618	
A430	B124AP	C106AP	D141AP	F312	A220AP	C117AP	C452AP	C636AP	D618AP	
A440	B126	C604	D438R		A250AP	C124	C602	C640AP	F107	
					A500R	C124AP	C602AP	C646AP	F108R	
					A510AP	C130AP	C606	C648AP		
					A706AP	C132AP	C606AP	C650AP		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment				
Debit					Credit					
A107AP	A708AP	C136AP	C609AP	C702AP	A118	C604R	C708R			
A109	B126AP	C154AP	C612AP	C704AP	A712R	C608R	D438R			
A123	C101AP	C172AP	C614AP	C706AP						
A176AP	C103AP	C176AP	C616AP	D108AP						
A182AP	C106AP	C182AP	C618AP	D110AP						
A186AP	C107AP	C190AP	C622AP	D120AP						
A195AP	C109AP	C204AP	C626AP	D134AP						
A202AP	C114AP	C412AP	C628AP	D618AP						
A212AP	C116AP	C413AP	C636AP	F112						
A220AP	C117AP	C416AP	C640AP							
A250AP	C124AP	C452AP	C646AP							
A510AP	C130AP	C602AP	C648AP							
A706AP	C132AP	C606AP	C650AP							

Account Number and Title:					461000	Allotments - Realized Resources				
Debit					Credit					
A135	A534	B152	C457	E108	A107AP	B302R	C132AP	C452AP	C650AP	
A148	A712	B154	C604R	E109	A120	B306R	C134	C453	C702AP	
A163	A712R	B202	C608R	E204AP	A123	B310	C136AP	C602AP	C704AP	
A165	B102	B302	C708R	E412	A176AP	B404	C137	C606AP	C706AP	
A189	B104	B306	D104	F106	A182AP	B450	C138	C609AP	D108AP	
A404	B106	B308	D107	F108	A186AP	C101AP	C139	C612AP	D110AP	
A406	B107	B314	D112	F109	A195AP	C103AP	C154AP	C614AP	D120AP	
A412	B108	B406	D114	F110	A202AP	C106AP	C172AP	C616AP	D134AP	
A414	B109	B412	D122	F113	A212AP	C107AP	C176AP	C618AP	D618AP	
A426	B114	B416	D126	F121	A220AP	C109AP	C182AP	C622AP	F107	
A430	B116	B417	D141AP	F122	A250AP	C112	C190AP	C626AP	F108R	
A440	B121	B418	D436	F123	A500R	C114AP	C204AP	C628AP	F111	
A442	B121AP	B428	D438R	F127	A510AP	C116AP	C412AP	C636AP		
A499	B122	B430	D502	F128AP	A706AP	C117AP	C413AP	C640AP		
A500	B135AP	B436	D626	F147	A708AP	C124AP	C416AP	C646AP		
A512	B137	B452	E102	F308	B126AP	C130AP	C452	C648AP		
A514	B137AP	C406	E104	F312						
A519AP	B138	C456	E106	H402						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					462000	Unobligated Funds Exempt From Apportionment				
Debit					Credit					
A119	A404	B109	B406	E102	A104	A251	C106AP	C412AP	C704AP	
A124	A406	B121	B412	E104	A105	A416	C107AP	C413AP	C706	
A127	A412	B121AP	B416	E106	A107AP	A420	C109AP	C416AP	C706AP	
A129	A414	B124AP	B418	E108	A108	A444	C112	C452	C750	
A130	A426	B126	B430	E109	A110	A446	C114	C452AP	C751	
A131	A430	B126AP	C456	E204AP	A123	A448	C114AP	C453	C752	
A132	A440	B128AP	C457	E412	A137R	A450	C116AP	C602	C753	
A133	A442	B129	C604	F106	A152	A458	C117AP	C602AP	C754	
A134	A484	B131	C604R	F108	A166	A460	C124	C606	C755	
A135	A486	B135AP	C608R	F109	A176AP	A462	C124AP	C606AP	D108	
A136	A499	B137	C704	F110	A177	A480	C130	C608	D108AP	
A137	A500	B137AP	C708	F113	A182AP	A482	C130AP	C609AP	D110	
A139	A512	B138	C708R	F121	A186	A498	C132	C612AP	D110AP	
A145	A514	B152	C780	F122	A186AP	A499AP	C132AP	C614AP	D120	
A148	A519AP	B154	D107	F123	A190	A500R	C134	C616AP	D120AP	
A154AP	A520	B160AP	D114	F127	A191	A510	C136	C618	D134	
A174	A530	B162	D122	F128AP	A192	A510AP	C136AP	C618AP	D134AP	
A179	A534	B162AP	D126	F147	A194	A516	C138	C622	D136AP	
A185AP	A712	B163AP	D141AP	F312	A195	A528	C139	C622AP	D138AP	
A189	A712R	B304	D436		A195AP	A530R	C154AP	C624	D141	
A193	B102	B306	D438		A196	A531	C158	C626AP	D308AP	
A214	B103	B308	D438R		A197AP	A706AP	C172	C628AP	D618AP	
A216	B107	B316	D622		A202AP	A708AP	C172AP	C636AP	F107	
					A212	B126AP	C176	C640	F108R	
					A212AP	B304R	C176AP	C640AP	F111	
					A215	B306R	C182AP	C646AP	F123AP	
					A220	B312	C190	C648AP	F310	
					A220AP	B404	C190AP	C650AP		
					A250	C101AP	C204	C702		
					A250AP	C103AP	C204AP	C702AP		

Account Number and Title:					462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund				
Debit					Credit					
H420	H424	H428	H440	H449	H400	H422	H438	H448		
					H406	H426	H446			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>462091</b>	<b>Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)</b>					
<b>Debit</b>					<b>Credit</b>				
H424									

Account Number and Title:			<b>463500</b>	<b>Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</b>					
<b>Debit</b>					<b>Credit</b>				
A501	B444	D573	D606	D612	C113	C127	C600	D592	
B210	C419	D594	D608	D614	C115	C148	C601	D604	
					C119	C157	C784	D610	
					C126	C423	D575	D616	

Account Number and Title:			<b>465000</b>	<b>Allotments - Expired Authority</b>					
<b>Debit</b>					<b>Credit</b>				
A112	A469	D103	D134AP	F120	A105	A454	C132	D136AP	F312
A432	A484	D106	D141AP	F121	A408	A467	C136	D138AP	
A434	A499	D110AP	D436	F123	A410	A480	D102	D308AP	
A452	A513	D114	D438	F128AP	A436	A499AP	D108	D618	
A456	A519AP	D120AP	D618AP	F144	A438	C130	D120	F128	
A464	A712	D122	D622	F146					
A466	D102AP	D126	D626						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					<b>469000</b>	<b>Anticipated Resources - Programs Exempt From Apportionment</b>				
<b>Debit</b>					<b>Credit</b>					
A107AP	A202AP	C114AP	C413AP	C640AP	A102	A128R	A198R	A712R	D438R	
A109	A212AP	C116AP	C416AP	C646AP	A104AP	A178R	A402	C604R	F112	
A117	A220AP	C117AP	C452AP	C648AP	A114	A196AP	A468	C608R	F129	
A121	A250AP	C124AP	C602AP	C650AP	A119	A197R	A702	C708R		
A123	A470	C130AP	C606AP	C702AP						
A128	A510AP	C132AP	C609AP	C704AP						
A150	A706AP	C136AP	C612AP	C706AP						
A153	A708AP	C154AP	C614AP	D108AP						
A164	B126AP	C172AP	C616AP	D110AP						
A176AP	C101AP	C176AP	C618AP	D120AP						
A178	C103AP	C182AP	C622AP	D134AP						
A182AP	C106AP	C190AP	C626AP	D618AP						
A186AP	C107AP	C204AP	C628AP	F104						
A195AP	C109AP	C412AP	C636AP	F112						

Account Number and Title:					<b>470000</b>	<b>Commitments - Programs Subject to Apportionment</b>				
<b>Debit</b>					<b>Credit</b>					
A499	B306	B314	D114	F308	B302	B306R	D502			
B121AP	B308	B416	D122	F312						
B137	B309	B606	D126							
B302R	B310	D107	F113							

Account Number and Title:					<b>472000</b>	<b>Commitments - Programs Exempt From Apportionment</b>				
<b>Debit</b>					<b>Credit</b>					
A499	B306	B416	D126		B304	B306R				
B121AP	B308	D107	F113							
B137	B312	D114	F310							
B304R	B316	D122	F312							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>480100</b>	<b>Undelivered Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A146	B306R	B438	D150AP	F111	B306	B312	B316		
B104	B308	C408	E102	F332	B310	B314	F330		
B105	B402	C432	E104						
B107	B404	D134	E106						
B130	B436	D149	E108						

Account Number and Title:		<b>480200</b>	<b>Undelivered Orders - Obligations, Prepaid/Advanced</b>						
<b>Debit</b>					<b>Credit</b>				
B604	C112	F328			B308	B309	F326		

Account Number and Title:		<b>483100</b>	<b>Undelivered Orders - Obligations Transferred, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A217AP	A222AP	A488	A490	F330	A218AP	A223AP	A506	A508	F332

Account Number and Title:		<b>483200</b>	<b>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</b>						
<b>Debit</b>					<b>Credit</b>				
A494	A548	F326			A496	A550	F328		

Account Number and Title:		<b>487100</b>	<b>Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries</b>						
<b>Debit</b>					<b>Credit</b>				
A499AP	D120	D134	D136AP	D138AP	F332				

Account Number and Title:		<b>487200</b>	<b>Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected</b>						
<b>Debit</b>					<b>Credit</b>				
C130					F328				

Account Number and Title:		<b>488100</b>	<b>Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
F330					D114				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>488200</b>	<b>Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced</b>						
<b>Debit</b>					<b>Credit</b>				
F326					D122				

Account Number and Title:		<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A500R	B110	B113	B446	F325	A500	B417	B444	D595	E109
A504	B112	B210	B450		A501	B418	B452	D608	E204AP
					B402	B428	C614	E102	E412
					B406	B430	D112	E104	F324
					B412	B436	D134	E106	
					B416	B438	D591	E108	

Account Number and Title:		<b>490200</b>	<b>Delivered Orders - Obligations, Paid</b>						
<b>Debit</b>					<b>Credit</b>				
C134	C138	F314			A146	B104	B113	B152	D149
C137	C139	F322			A504	B105	B114	B154	D150AP
					A512	B106	B116	B202	D436
					A513	B107	B121AP	B604	F320
					A514	B108	B122	B606	H402
					A712	B109	B130	C406	
					B102	B110	B137	C408	
					B103	B112	B138	C432	

Account Number and Title:		<b>493100</b>	<b>Delivered Orders - Obligations Transferred, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A492	F324				A492R	F325			

Account Number and Title:		<b>497100</b>	<b>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</b>						
<b>Debit</b>					<b>Credit</b>				
D102	D141	D308AP	D616	F123AP	F325				
D110	D142	D610	D618	F128					

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>497200</b>	<b>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</b>				
<b>Debit</b>					<b>Credit</b>				
A511	C136	C753	D108		F322				
C132	C751	C755	D308AP						

Account Number and Title:				<b>498100</b>	<b>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
B115	F324				D106	D140	D614		
					D107	D612	D626		

Account Number and Title:				<b>498200</b>	<b>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid</b>				
<b>Debit</b>					<b>Credit</b>				
F320					B115	D126			

Account Number and Title:				<b>510000</b>	<b>Revenue From Goods Sold</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A708	C109	C424	C644	F144AP
					A710	C145	C426	C646	
					A711	C169	C430	C648	
					A714	C420	C640	C650	

Account Number and Title:				<b>510900</b>	<b>Contra Revenue for Goods Sold</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D436				D402R	F336			

Account Number and Title:				<b>520000</b>	<b>Revenue From Services Provided</b>				
<b>Debit</b>					<b>Credit</b>				
F144	F336	H301			A186	A711	C145	C420	C650
					A188	A714	C169	C422	F144AP
					A708	C109	C188	C424	
					A710	C135	C190	C426	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>520900</b>	<b>Contra Revenue for Services Provided</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D436				D402R	F336	H301		

Account Number and Title:		<b>531000</b>	<b>Interest Revenue - Other</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C141	C402	C422	
					A188	C145	C404AP	C438	
					C109	C154	C416	E121	
					C135	C188	C420	F144AP	

Account Number and Title:		<b>531100</b>	<b>Interest Revenue - Investments</b>						
<b>Debit</b>					<b>Credit</b>				
C455	C611	E117R	H301		A186	C135	C416	C603	E113
C605	C619	F336			A188	C141	C418	C607	E117
					A250	C145	C419	C621	E119
					A251	C154	C420	C624	F144AP
					B144	C188	C422	C784	
					B153	C402	C423	D612	
					C109	C404AP	C450	D614	

Account Number and Title:		<b>531200</b>	<b>Interest Revenue - Loans Receivable/Uninvested Funds</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C135	C154	C416	C436
					A188	C141	C188	C420	C437AP
					C107	C145	C402	C422	F144AP
					C109	C148	C404AP	C435	

Account Number and Title:		<b>531300</b>	<b>Interest Revenue - Subsidy Amortization</b>						
<b>Debit</b>					<b>Credit</b>				
F336					E118				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>531400</b>	<b>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C145				

Account Number and Title:				<b>531500</b>	<b>Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424				D402R	F336			

Account Number and Title:				<b>531700</b>	<b>Contra Revenue for Interest Revenue - Loans Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:				<b>531800</b>	<b>Contra Revenue for Interest Revenue - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
C603	C621	D424	D438		C605	C619	F336		
C607	D402	D436	E205		C611	D402R	H301		

Account Number and Title:				<b>531900</b>	<b>Contra Revenue for Interest Revenue - Other</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:				<b>532000</b>	<b>Penalties and Fines Revenue</b>				
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C135	C402	C420	
					A188	C141	C404AP	C422	
					C109	C188	C416	F144AP	

Account Number and Title:				<b>532400</b>	<b>Contra Revenue for Penalties and Fines</b>				
<b>Debit</b>					<b>Credit</b>				
D424	D436	D438			F336	H301			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>532500</b>	<b>Administrative Fees Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C135	C188	C416	F144AP
					A188	C141	C402	C420	
					C109	C145	C404AP	C422	

Account Number and Title:		<b>532900</b>	<b>Contra Revenue for Administrative Fees</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:		<b>540000</b>	<b>Funded Benefit Program Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C109	C416	C422	
					A715	C190	C420	F144AP	

Account Number and Title:		<b>540500</b>	<b>Unfunded FECA Benefit Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C421				

Account Number and Title:		<b>540600</b>	<b>Contra Revenue for Unfunded FECA Benefit Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
					F336				

Account Number and Title:		<b>540900</b>	<b>Contra Revenue for Funded Benefit Program Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:		<b>550000</b>	<b>Insurance and Guarantee Premium Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				C109	C420	C422	C424	F144AP

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>550900</b>	<b>Contra Revenue for Insurance and Guarantee Premium Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			<b>560000</b>	<b>Donated Revenue - Financial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C135	C158	C402	C420
					A188	C141	C192	C404AP	F144AP

Account Number and Title:			<b>560900</b>	<b>Contra Revenue for Donations - Financial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			<b>561000</b>	<b>Donated Revenue - Non-Financial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
F336	H301				C102	C164			

Account Number and Title:			<b>561900</b>	<b>Contra Donated Revenue - Nonfinancial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			<b>564000</b>	<b>Forfeiture Revenue - Cash and Cash Equivalents</b>					
<b>Debit</b>					<b>Credit</b>				
F336					A186	C172	C174	D554	

Account Number and Title:			<b>564900</b>	<b>Contra Forfeiture Revenue - Cash and Cash Equivalents</b>					
<b>Debit</b>					<b>Credit</b>				
D402					D402R	F336			

Account Number and Title:			<b>565000</b>	<b>Forfeiture Revenue - Forfeitures of Property</b>					
<b>Debit</b>					<b>Credit</b>				
F336					A186	C636	D554	D558	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>565900</b>	<b>Contra Forfeiture Revenue - Forfeitures of Property</b>					
<b>Debit</b>					<b>Credit</b>				
D402					D402R	F336			

Account Number and Title:			<b>570000</b>	<b>Expended Appropriations - Used - Accrued</b>					
<b>Debit</b>					<b>Credit</b>				
B110AP	B235	D102R	D618R	F148R	A202AP	B416AP	B438AP	D626AP	E109AP
B115AP	B450R	D110R	F128R	F336	B134	B418AP	B452AP	E102AP	E204AP
					B402AP	B428AP	D106AP	E104AP	E412AP
					B406AP	B430AP	D107AP	E106AP	
					B412AP	B436AP	D134AP	E108AP	

Account Number and Title:			<b>570010</b>	<b>Expended Appropriations - Disbursed</b>					
<b>Debit</b>					<b>Credit</b>				
C132R	C136R	C138R	D108R		B102AP	B108AP	B122AP	B235	D126AP
C134R	C137R	C139R	F336		B105AP	B109AP	B130AP	B604AP	
					B106AP	B110AP	B202AP	C136AP	
					B107AP	B115AP	B234	C408AP	

Account Number and Title:			<b>570500</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</b>					
<b>Debit</b>					<b>Credit</b>				
D310R	D312R	F336			D304	D306AP	D308AP	F336	

Account Number and Title:			<b>570800</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>					
<b>Debit</b>					<b>Credit</b>				
D310R	D312R	F336			D304	D306AP	D308AP	F336	

Account Number and Title:			<b>570900</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>					
<b>Debit</b>					<b>Credit</b>				
D310R	D312R	F336			D302	D306AP	D308AP	F336	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>571300</b>	<b>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</b>						
<b>Debit</b>					<b>Credit</b>				
					C133				

Account Number and Title:		<b>572000</b>	<b>Financing Sources Transferred In Without Reimbursement</b>						
<b>Debit</b>					<b>Credit</b>				
E610	F336				A550	E606	E608		

Account Number and Title:		<b>573000</b>	<b>Financing Sources Transferred Out Without Reimbursement</b>						
<b>Debit</b>					<b>Credit</b>				
A548	E510	E512			E514	F336			

Account Number and Title:		<b>573500</b>	<b>Appropriated Dedicated Collections to be Transferred In</b>						
<b>Debit</b>					<b>Credit</b>				
					A184				

Account Number and Title:		<b>573600</b>	<b>Appropriated Dedicated Collections to be Transferred Out</b>						
<b>Debit</b>					<b>Credit</b>				
A556									

Account Number and Title:		<b>574000</b>	<b>Appropriated Dedicated Collections Transferred In</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A133AP	A184	A185	A189AP	

Account Number and Title:		<b>574500</b>	<b>Appropriated Dedicated Collections Transferred Out</b>						
<b>Debit</b>					<b>Credit</b>				
A133	A183	A185AP	A189	F146	F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>575000</b>	<b>Expenditure Financing Sources - Transfers-In</b>				
<b>Debit</b>					<b>Credit</b>				
A456	A499	D144R	F336		A458	A510	C109	C415	
					A498	A511	C403	D144	

Account Number and Title:				<b>575500</b>	<b>Non-Expenditure Financing Sources - Transfers-In - Other</b>				
<b>Debit</b>					<b>Credit</b>				
A135AP	A223	A518	A546		A161	A218AP	A420	A462	A516
A218	A223AP	A519	F123AP		A167	A223AP	A438	A467	A528
A218AP	A422	A542	F336		A171	A410	A446	A474	A531
					A173	A416	A450	A482	A532
					A177	A418	A454	A508	

Account Number and Title:				<b>575600</b>	<b>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A147	C196	E516		

Account Number and Title:				<b>576000</b>	<b>Expenditure Financing Sources - Transfers-Out</b>				
<b>Debit</b>					<b>Credit</b>				
A500	A512	A514			A500R	D141	D142	F123AP	F336
A501	A513	D140							

Account Number and Title:				<b>576500</b>	<b>Non-Expenditure Financing Sources - Transfers-Out - Other</b>				
<b>Debit</b>					<b>Credit</b>				
A134	A217AP	A426	A466	A520	A217	A222AP	A523	A544	
A145	A222AP	A430	A469	A530	A217AP	A424	A530R	F336	
A163	A406	A434	A478	A534	A222	A522	A540		
A165	A414	A442	A486	F121					
A179	A417	A452	A488						

Account Number and Title:				<b>576600</b>	<b>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
A143	A144	B111	B139		F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>577500</b>	<b>Non-Budgetary Financing Sources Transferred In</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C155	C420	E604	F144AP	

Account Number and Title:		<b>577600</b>	<b>Non-Budgetary Financing Sources Transferred Out</b>						
<b>Debit</b>					<b>Credit</b>				
D148	D149AP	E508	E509		F336				

Account Number and Title:		<b>578000</b>	<b>Imputed Financing Sources</b>						
<b>Debit</b>					<b>Credit</b>				
F336					E402				

Account Number and Title:		<b>579000</b>	<b>Other Financing Sources</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C119	C145	C430		

Account Number and Title:		<b>579100</b>	<b>Adjustment to Financing Sources - Credit Reform</b>						
<b>Debit</b>					<b>Credit</b>				
A202AP	A208	D147AP	D150		A206	D147	D149	D150AP	
A204	D146	D149AP	F336						

Account Number and Title:		<b>579200</b>	<b>Financing Sources To Be Transferred Out - Contingent Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B425					F336				

Account Number and Title:		<b>579500</b>	<b>Seigniorage</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C145				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>580000</b>	<b>Tax Revenue Collected - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A186	C135	C143AP		
					A188	C141	D586		

Account Number and Title:		<b>580100</b>	<b>Tax Revenue Collected - Individual</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580200</b>	<b>Tax Revenue Collected - Corporate</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580300</b>	<b>Tax Revenue Collected - Unemployment</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580400</b>	<b>Tax Revenue Collected - Excise</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580500</b>	<b>Tax Revenue Collected - Estate and Gift</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580600</b>	<b>Tax Revenue Collected - Customs</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>582000</b>	<b>Tax Revenue Accrual Adjustment - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>582100</b>	<b>Tax Revenue Accrual Adjustment - Individual</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>582200</b>	<b>Tax Revenue Accrual Adjustment - Corporate</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>582300</b>	<b>Tax Revenue Accrual Adjustment - Unemployment</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>582400</b>	<b>Tax Revenue Accrual Adjustment - Excise</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>582500</b>	<b>Tax Revenue Accrual Adjustment - Estate and Gift</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>582600</b>	<b>Tax Revenue Accrual Adjustment - Customs</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>583000</b>	<b>Contra Revenue for Taxes - Not Otherwise Classified</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:			<b>583100</b>	<b>Contra Revenue for Taxes - Individual</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

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## SUPPLEMENT

## Section III

**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>583200</b>	<b>Contra Revenue for Taxes - Corporate</b>				
<b>Debit</b>				<b>Credit</b>				
D402	D424	D438			D402R	F336		

Account Number and Title:			<b>583300</b>	<b>Contra Revenue for Taxes - Unemployment</b>				
<b>Debit</b>				<b>Credit</b>				
D402	D424	D438			D402R	F336		

Account Number and Title:			<b>583400</b>	<b>Contra Revenue for Taxes - Excise</b>				
<b>Debit</b>				<b>Credit</b>				
D402	D424	D438			D402R	F336		

Account Number and Title:			<b>583500</b>	<b>Contra Revenue for Taxes - Estate and Gift</b>				
<b>Debit</b>				<b>Credit</b>				
D402	D424	D438			D402R	F336		

Account Number and Title:			<b>583600</b>	<b>Contra Revenue for Taxes - Customs</b>				
<b>Debit</b>				<b>Credit</b>				
D402	D424	D438			D402R	F336		

Account Number and Title:			<b>589000</b>	<b>Tax Revenue Refunds - Not Otherwise Classified</b>				
<b>Debit</b>				<b>Credit</b>				
B118	B416				F336			

Account Number and Title:			<b>589100</b>	<b>Tax Revenue Refunds - Individual</b>				
<b>Debit</b>				<b>Credit</b>				
B118	B416				F336			

Account Number and Title:			<b>589200</b>	<b>Tax Revenue Refunds - Corporate</b>				
<b>Debit</b>				<b>Credit</b>				
B118	B416				F336			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>589300</b>	<b>Tax Revenue Refunds - Unemployment</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589400</b>	<b>Tax Revenue Refunds - Excise</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589500</b>	<b>Tax Revenue Refunds - Estate and Gift</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589600</b>	<b>Tax Revenue Refunds - Customs</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>590000</b>	<b>Other Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F144	F336	H301			A186	C135	C188	C420	F144AP
					A188	C141	C402	C422	
					B200	C145	C404AP	C424	
					C109	C169	C416	C630	

Account Number and Title:		<b>590900</b>	<b>Contra Revenue for Other Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:		<b>591900</b>	<b>Revenue and Other Financing Sources - Cancellations</b>						
<b>Debit</b>					<b>Credit</b>				
F119	F120	F122	F128AP		F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>592100</b>	<b>Valuation Change in Investments - Exchange Stabilization Fund (ESF)</b>						
<b>Debit</b>					<b>Credit</b>				
D579R	F336				D579				

Account Number and Title:		<b>592200</b>	<b>Valuation Change in Investments for Federal Government Sponsored Enterprise</b>						
<b>Debit</b>					<b>Credit</b>				
D503R	F336				D503				

Account Number and Title:		<b>592300</b>	<b>Valuation Change in Investments - Beneficial Interest in Trust</b>						
<b>Debit</b>					<b>Credit</b>				
D503R	F336				C135	C141	D503		

Account Number and Title:		<b>599000</b>	<b>Collections for Others - Statement of Custodial Activity</b>						
<b>Debit</b>					<b>Credit</b>				
C141AP	C142	C143AP	D584		F336				

Account Number and Title:		<b>599100</b>	<b>Accrued Collections for Others - Statement of Custodial Activity</b>						
<b>Debit</b>					<b>Credit</b>				
C402AP	C404				C143AP	D422	D424AP	D584	F336

Account Number and Title:		<b>599300</b>	<b>Offset to Non-Entity Collections - Statement of Changes in Net Position</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	C146AP	C196AP	D585		F336				
C145AP	C147	D503AP							

Account Number and Title:		<b>599400</b>	<b>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</b>						
<b>Debit</b>					<b>Credit</b>				
C403AP	C405	C420AP	E516AP	F336	C143AP	C196AP	D585		
					C146AP	D420R	F336		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>599700</b>	<b>Financing Sources Transferred In From Custodial Statement Collections</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A212	A220	C109	C189	

Account Number and Title:				<b>599750</b>	<b>Financing Sources Transferred In From Custodial Statement Collections - Contra Account</b>				
<b>Debit</b>					<b>Credit</b>				
A221					F336				

Account Number and Title:				<b>599800</b>	<b>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government</b>				
<b>Debit</b>					<b>Credit</b>				
A210					F336				

Account Number and Title:				<b>610000</b>	<b>Operating Expenses/Program Costs</b>				
<b>Debit</b>					<b>Credit</b>				
A146	B107	B436	D107	E104	C132	C139AP	D308AP	E114	F336
A514	B138	B444	D126	E108	C134	D102	D582	E116	H300
B102	B154	B604	D134	E204AP	C136AP	D108	E110	E414	
B104	B402	B606	D510	E412	C138AP	D110	E112	F128	
B105	B406	C102	D534	E418					
B106	B412	D106	E102	E506					

Account Number and Title:				<b>615000</b>	<b>Expensed Asset</b>				
<b>Debit</b>					<b>Credit</b>				
B402					F336				

Account Number and Title:				<b>619000</b>	<b>Contra Bad Debt Expense - Incurred for Others</b>				
<b>Debit</b>					<b>Credit</b>				
F336									

Account Number and Title:				<b>619900</b>	<b>Adjustment to Subsidy Expense</b>				
<b>Debit</b>					<b>Credit</b>				
F336					D112AP	D113	D149AP	D150	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>631000</b>	<b>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</b>				
<b>Debit</b>					<b>Credit</b>				
B109	B418				F336	H300			

Account Number and Title:				<b>632000</b>	<b>Interest Expenses on Securities</b>				
<b>Debit</b>					<b>Credit</b>				
B109	B418	E124			E126	F336	H300		

Account Number and Title:				<b>633000</b>	<b>Other Interest Expenses</b>				
<b>Debit</b>					<b>Credit</b>				
B109	B416	B418	D612	D614	F336	H300			

Account Number and Title:				<b>633800</b>	<b>Remuneration Interest</b>				
<b>Debit</b>					<b>Credit</b>				
B210									

Account Number and Title:				<b>634000</b>	<b>Interest Expense Accrued on the Liability for Loan Guarantees</b>				
<b>Debit</b>					<b>Credit</b>				
E122					F336				

Account Number and Title:				<b>640000</b>	<b>Benefit Expense</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D126	E104		C132	D108	D308AP		
B604	D107	D134	E106		D102	D110	F336		

Account Number and Title:				<b>650000</b>	<b>Cost of Goods Sold</b>				
<b>Debit</b>					<b>Credit</b>				
C630	C648	D538	E110		B108AP	C134	D102	D566R	E116
C642	D106	D566	E114		C132	C414	D308AP	E112	F336
C646	D107	E102	E408						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>660000</b>	<b>Applied Overhead</b>						
<b>Debit</b>					<b>Credit</b>				
E110	E112	E114	E116	F336	D514	E404	F336		

Account Number and Title:		<b>661000</b>	<b>Cost Capitalization Offset</b>						
<b>Debit</b>					<b>Credit</b>				
F336					D514	F336			

Account Number and Title:		<b>671000</b>	<b>Depreciation, Amortization, and Depletion</b>						
<b>Debit</b>					<b>Credit</b>				
E120					E110	E114	E404		
					E112	E116	F336		

Account Number and Title:		<b>672000</b>	<b>Bad Debt Expense</b>						
<b>Debit</b>					<b>Credit</b>				
D404	D420				F336				

Account Number and Title:		<b>673000</b>	<b>Imputed Costs</b>						
<b>Debit</b>					<b>Credit</b>				
E402					F336				

Account Number and Title:		<b>679000</b>	<b>Other Expenses Not Requiring Budgetary Resources</b>						
<b>Debit</b>					<b>Credit</b>				
B405	C137	D518	D582	E416	B108AP	D128	D566R	F336	
B424	C138AP	D528	E406		B424R	D526	D580	H300	
C136AP	C139AP	D566	E410		C414	D528R	E109R		

Account Number and Title:		<b>679500</b>	<b>Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees</b>						
<b>Debit</b>					<b>Credit</b>				
F336					B407				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>680000</b>	<b>Future Funded Expenses</b>					
<b>Debit</b>					<b>Credit</b>				
B420	D112AP	F130			B105	B436	D146	F336	
B424	D113	F336			B424R	D145	D147AP	H300	

Account Number and Title:			<b>685000</b>	<b>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</b>					
<b>Debit</b>					<b>Credit</b>				
B422					F336	H300			

Account Number and Title:			<b>690000</b>	<b>Non-Production Costs</b>					
<b>Debit</b>					<b>Credit</b>				
B102	B406	B604	D107	E102	B108AP	C134	D102	D110	F336
B402	B436	D106	D134	F336	C132	C414	D108	D308AP	H300

Account Number and Title:			<b>711000</b>	<b>Gains on Disposition of Assets - Other</b>					
<b>Debit</b>					<b>Credit</b>				
F338	H301				C161	C615	C628	C644	C648
					C610	C626	C630	C646	E602

Account Number and Title:			<b>711100</b>	<b>Gains on Disposition of Investments</b>					
<b>Debit</b>					<b>Credit</b>				
F338	H301				C602	C608	C622	C702	C752
					C606	C618	C624	C706	C753

Account Number and Title:			<b>711200</b>	<b>Gains on Disposition of Borrowings</b>					
<b>Debit</b>					<b>Credit</b>				
F338	H301				B121AP	B131	B135		

Account Number and Title:			<b>717100</b>	<b>Gains on Changes in Long-Term Assumptions - From Experience</b>					
<b>Debit</b>					<b>Credit</b>				
F338					D570				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>717200</b>	<b>Losses on Changes in Long-Term Assumptions - From Experience</b>						
<b>Debit</b>					<b>Credit</b>				
D571					F340				

Account Number and Title:		<b>718000</b>	<b>Unrealized Gains</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				D589				

Account Number and Title:		<b>718100</b>	<b>Unrealized Gain - Exchange Stabilization Fund (ESF)</b>						
<b>Debit</b>					<b>Credit</b>				
					D592				

Account Number and Title:		<b>719000</b>	<b>Other Gains</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				A208	D440	D575	D610	
					B450	D569	D578	D618	
					C613	D574	D604		

Account Number and Title:		<b>719090</b>	<b>Gains on International Monetary Fund Assets</b>						
<b>Debit</b>					<b>Credit</b>				
					H438	H446			

Account Number and Title:		<b>719100</b>	<b>Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</b>						
<b>Debit</b>					<b>Credit</b>				
					D612	D614			

Account Number and Title:		<b>721000</b>	<b>Losses on Disposition of Assets - Other</b>						
<b>Debit</b>					<b>Credit</b>				
C161	C615	C630	C648	E602	F340	H300			
C609	C626	C644	D418						
C610	C628	C646	E502						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>721100</b>	<b>Losses on Disposition of Investments</b>						
<b>Debit</b>					<b>Credit</b>				
C602	C608	C622	C704	C754	F340	H300			
C604	C618	C624	C708	C755					

Account Number and Title:		<b>721200</b>	<b>Losses on Disposition of Borrowings</b>						
<b>Debit</b>					<b>Credit</b>				
B121AP	B131	B137	C149	C153	F340	H300			

Account Number and Title:		<b>727100</b>	<b>Gains on Changes in Long-Term Assumptions</b>						
<b>Debit</b>					<b>Credit</b>				
F338					D570				

Account Number and Title:		<b>727200</b>	<b>Losses on Changes in Long-Term Assumptions</b>						
<b>Debit</b>					<b>Credit</b>				
D571					F340				

Account Number and Title:		<b>728000</b>	<b>Unrealized Losses</b>						
<b>Debit</b>					<b>Credit</b>				
D589					F340	H300			

Account Number and Title:		<b>728100</b>	<b>Unrealized Losses - Exchange Stabilization Fund (ESF)</b>						
<b>Debit</b>					<b>Credit</b>				
D594									

Account Number and Title:		<b>729000</b>	<b>Other Losses</b>						
<b>Debit</b>					<b>Credit</b>				
A206	C194	D542	D572	D608	B424R	C137	F340	H300	
B108	C613	D548	D573	D626					
B424	D442	D564	D576						
B452	D523	D568	D606						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>729090</b>	<b>Losses on International Monetary Fund Assets</b>					
<b>Debit</b>					<b>Credit</b>				
H402	H440	H449							

Account Number and Title:			<b>729100</b>	<b>Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</b>					
<b>Debit</b>					<b>Credit</b>				
D612	D614								

Account Number and Title:			<b>729200</b>	<b>Other Losses From Impairment of Assets</b>					
<b>Debit</b>					<b>Credit</b>				
C613					F340	H300			

Account Number and Title:			<b>730000</b>	<b>Extraordinary Items</b>					
<b>Debit</b>					<b>Credit</b>				
D550	F338	H301			F340	H300			

Account Number and Title:			<b>740000</b>	<b>Prior-Period Adjustments Due to Corrections of Errors</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:			<b>740100</b>	<b>Prior-Period Adjustments Due to Changes in Accounting Principles</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D532	F338			D308	D310	F340	H300	
D312	D536	H301							

Account Number and Title:			<b>740500</b>	<b>Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D312	F338	H301		D308	D310	F340	H300	

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## SUPPLEMENT

## Section III

**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>750000</b>	<b>Distribution of Income - Dividend</b>						
<b>Debit</b>				<b>Credit</b>					
C435AP	C437				C149AP	C153AP	F125	F340	

Account Number and Title:		<b>760000</b>	<b>Changes in Actuarial Liability</b>						
<b>Debit</b>				<b>Credit</b>					
B426	F338				B426R	F340			

Account Number and Title:		<b>801000</b>	<b>Guaranteed Loan Level</b>						
<b>Debit</b>				<b>Credit</b>					
G102					F344	F352			

Account Number and Title:		<b>801500</b>	<b>Guaranteed Loan Level - Unapportioned</b>						
<b>Debit</b>				<b>Credit</b>					
G104					G102				

Account Number and Title:		<b>802000</b>	<b>Guaranteed Loan Level - Apportioned</b>						
<b>Debit</b>				<b>Credit</b>					
F346	G106				G104				

Account Number and Title:		<b>804000</b>	<b>Guaranteed Loan Level - Used Authority</b>						
<b>Debit</b>				<b>Credit</b>					
F344					G106				

Account Number and Title:		<b>804500</b>	<b>Guaranteed Loan Level - Unused Authority</b>						
<b>Debit</b>				<b>Credit</b>					
F352					F346				

Account Number and Title:		<b>805000</b>	<b>Guaranteed Loan Principal Outstanding</b>						
<b>Debit</b>				<b>Credit</b>					
G108					G110				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>805300</b>	<b>Guaranteed Loan New Disbursements by Lender</b>						
<b>Debit</b>					<b>Credit</b>				
F348					G108				

Account Number and Title:		<b>806500</b>	<b>Guaranteed Loan Collections, Defaults, and Adjustments</b>						
<b>Debit</b>					<b>Credit</b>				
G110					F350				

Account Number and Title:		<b>807000</b>	<b>Guaranteed Loan Cumulative Disbursements by Lenders</b>						
<b>Debit</b>					<b>Credit</b>				
F350					F348				

Account Number and Title:		<b>809100</b>	<b>Partial or Early Cancellation of Authority</b>						
<b>Debit</b>					<b>Credit</b>				
E204					F301	F390AP			

Account Number and Title:		<b>809200</b>	<b>Offset for Partial or Early Cancellation of Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F301	F390AP				E204				

Account Number and Title:		<b>880100</b>	<b>Offset for Purchases of Assets</b>						
<b>Debit</b>					<b>Credit</b>				
C132R	C134R	C136R	C138R	F370	B152AP	B430AP	D134AP	G122	
					B402AP	B438AP	D514AP	G124	
					B406AP	B604AP	G120		

Account Number and Title:		<b>880200</b>	<b>Purchases of Property, Plant, and Equipment</b>						
<b>Debit</b>					<b>Credit</b>				
B402AP	B604AP	D514AP			C132R	C134R	C136R	C138R	F370
B406AP	D134AP	G120							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>880300</b>	<b>Purchases of Inventory and Related Property</b>				
<b>Debit</b>					<b>Credit</b>				
B402AP	B430AP	B604AP	D514AP		C132R	C134R	C136R	C138R	F370
B406AP	B438AP	D134AP	G122						

Account Number and Title:				<b>880400</b>	<b>Purchases of Assets - Other</b>				
<b>Debit</b>					<b>Credit</b>				
B152AP	B406AP	D134AP	G124		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	D514AP	G122						

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