|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A506 | C130 | C606 | A112 | A488 | B122 | C151AP |
| A110 | A508 | C132 | C607 | A132 | A490 | B124 | C153AP |
| A133AP | A510 | C134 | C608 | A133 | A492 | B124AP | C163 |
| A155 | A511 | C136 | C610 | A134 | A504 | B126 | C406 |
| A156 | A522 | C137 | C611 | A135AP | A512 | B126AP | C408 |
| A157 | A524 | C138 | C612 | A136 | A513 | B128 | C432 |
| A170 | A528 | C139 | C614 | A141 | A514 | B128AP | C456 |
| A171 | A530R | C140 | C615 | A146 | A518 | B129 | C457 |
| A175 | A531 | C141 | C616 | A160 | A526 | B130 | C458 |
| A181 | A536 | C141AP | C618 | A169 | A530 | B131 | C780 |
| A184 | A540 | C143 | C619 | A180 | A538 | B132 | D122 |
| A185 | A544 | C145 | C621 | A183 | A542 | B132AP | D126 |
| A186 | A704 | C146 | C622 | A185AP | A546 | B133 | D306 |
| A188 | A708 | C149 | C624 | A189 | A712 | B135AP | D436 |
| A189AP | B121AP | C151 | C626 | A210 | B102 | B136 | D438 |
| A195 | B123 | C153 | C628 | A404 | B103 | B137 | D502 |
| A198 | B125 | C154 | C630 | A406 | B104 | B137AP | D506 |
| A199AP | B127 | C155 | C632 | A412 | B105 | B138 | D507 |
| A202 | B135 | C156 | C634 | A414 | B106 | B139 | E509 |
| A212 | B150R | C158 | C636 | A430 | B107 | B143 | F106 |
| A408 | B602 | C172 | C638 | A432 | B108 | B150 | F108 |
| A410 | C103 | C176 | C640 | A434 | B109 | B160 | F110 |
| A420 | C106 | C182 | C646 | A440 | B110 | B160AP | F120 |
| A436 | C107 | C185 | C647 | A442 | B112 | B162 | F121 |
| A438 | C108 | C186 | C702 | A452 | B113 | B162AP | F122 |
| A444 | C109 | C188 | C704 | A464 | B114 | B163 | F124 |
| A446 | C111 | C190 | C706 | A466 | B116 | B163AP | F128AP |
| A448 | C112 | C196 | C708 | A469 | B118 | B165 | F146 |
| A450 | C114 | C200 | D108 | A476 | B119 | B166 | F148 |
| A460 | C116 | C202 | D308AP | A478 | B120 | B202 | H200 |
| A462 | C117 | C204 | D310 | A484 | B121 | B308 |  |
| A467 | C120 | C452 | D504 | A486 | B121AP | C149AP |  |
| A472 | C121 | C453 | F107 |  |  |  |  |
| A474 | C122 | C454 | F108R |  |  |  |  |
| A480 | C123 | C602 | H100 |  |  |  |  |
| A482 | C124 | C603 |  |  |  |  |  |
| A492R | C125 | C604 |  |  |  |  |  |
| A502 | C128 | C605 |  |  |  |  |  |

WHILE AWAITING A WARRANT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A196AP | A197 |  |  | A198 | A199AP |  |  |

ACCOUNT NUMBER AND TITLE: 111000 UNDEPOSITED COLLECTIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C144 | C174 | D310 | D556 | C144R | C176 | D306 |  |

ACCOUNT NUMBER AND TITLE: 112000 IMPREST FUNDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | D502 |  |  | D306 | D504 |  |  |

ACCOUNT NUMBER AND TITLE: 112500 U.S. DEBIT CARD FUNDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D502 |  |  |  | B309 | B606 |  |  |

ACCOUNT NUMBER AND TITLE: 113000 FUNDS HELD OUTSIDE OF

TREASURY - BUDGETARY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A250 | C750 | C753 | D310 | B150R | B154 | H200 |  |
| A251 | C751 | C754 | H100 | B152 | D306 |  |  |
| B150 | C752 | C755 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 113500 FUNDS HELD OUTSIDE OF

TREASURY - NON-BUDGETARY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C108 | C150 | H100 |  | D506 | H200 |  |  |

ACCOUNT NUMBER AND TITLE: 119000 OTHER CASH

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C108 | C150 | D310 | H100 | B140 | D306 | D506 | H200 |

FUND ASSETS - RESERVE POSITION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C150 | D310 | H100 |  | D306 | H200 |  |  |

ACCOUNT NUMBER AND TITLE: 119400 EXCHANGE STABILIZATION FUND

ASSETS - HOLDINGS OF SPECIAL DRAWING RIGHTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B141 | C150 | D595 | D616 | B446 | D602 | H200 |  |
| C119 | D310 | D604 | H100 | D306 | D606 |  |  |

ACCOUNT NUMBER AND TITLE: 119500 OTHER MONETARY ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C150 | D310 | H100 |  | D306 | H200 |  |  |

ACCOUNT NUMBER AND TITLE: 120000 FOREIGN CURRENCY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B140 | D310 | D579 |  | B142 | D306 | D576 | D600 |
| C192 | D574 | D603 |  | C440 | D572 | D579R | H200 |
| C194 | D578 | H100 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 120500 FOREIGN CURRENCY

DENOMINATED EQUIVALENT ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B144 | C157 | D600 |  | B146 | C126 | D573 |  |
| C115 | D575 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 120900 UNINVESTED FOREIGN CURRENCY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C113 | C127 | C601 |  | B144 | B153 |  |  |
| C126 | C600 |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A498 | C412 | C430 | D128 | A195 | C136 | C143 | D306 |
| A714 | C414 | C438 | D130 | A499 | C137 | C146 | D408 |
| B108AP | C415 | C440 | D310 | A502 | C138 | C178 | D576 |
| C402 | C416 | C610 | D578 | C106 | C139 | C186 | E508 |
| C403 | C420 | C644 | E604 | C109 | C140 | C194 | F144 |
| C404AP | C422 | C648 | F144AP | C130 | C141AP | C647 | H200 |
| C406 | C425 | C650 | H100 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 131900 ALLOWANCE FOR LOSS ON

ACCOUNTS RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D402R | D408 | E508 | D310 | D404 | D424 |  |
|  |  |  |  | D402 | D420 | E604 |  |

ACCOUNT NUMBER AND TITLE: 132000 FUNDED EMPLOYMENT BENEFIT

CONTRIBUTIONS RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A715 | C420 | D310 | F144AP | A195 | C185 | E508 |  |
| C416 | C422 | E604 | H100 | C109 | D306 | H200 |  |

ACCOUNT NUMBER AND TITLE: 132100 UNFUNDED FECA BENEFIT

CONTRIBUTIONS RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C421 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 132500 TAXES RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C422 | E604 |  | C141AP | D306 | E508 |  |
| C404AP | D310 |  |  | C143 | D410 |  |  |

RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D402R | D410 | E508 | D310 | D404 | E604 |  |
|  |  |  |  | D402 | D424 |  |  |

ACCOUNT NUMBER AND TITLE: 133000 RECEIVABLE FOR TRANSFERS OF

CURRENTLY INVESTED BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A161 | A177 | A516 | D310 | A135AP | A420 | A518 | E508 |
| A173 | A416 | A532 | E604 | A157 | A422 | A519 | F123AP |
|  |  |  |  | A165 | A440 | A524 |  |
|  |  |  |  | A175 | A442 | A536 |  |
|  |  |  |  | A181 | A452 | D306 |  |

ACCOUNT NUMBER AND TITLE: 133500 EXPENDITURE TRANSFERS

RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A458 | D144 | E604 |  | A456 | A502 | D306 |  |
| A498 | D310 |  |  | A499 | D144R | E508 |  |

ACCOUNT NUMBER AND TITLE: 134000 INTEREST RECEIVABLE - NOT

OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | C437AP | F144AP | A195 | C140 | C161 | D416 |
| C404AP | C422 | D310 | H100 | A250 | C141AP | C162 | E508 |
| C416 | C435 | E604 |  | A251 | C143 | C163 | H200 |
|  |  |  |  | C109 | C146 | D306 |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B104AP | C420 | C437AP | H100 | A195 | C141AP | C163 | D414 |
| C402 | C422 | D310 |  | A250 | C143 | C409 | D416 |
| C404AP | C428 | E604 |  | A251 | C146 | C444 | D426 |
| C416 | C435 | F144AP |  | C109 | C161 | C614 | E508 |
|  |  |  |  | C140 | C162 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 134200 INTEREST RECEIVABLE -

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B124AP | B160AP | C418 | C457 | A195 | C127 | C417R | C601 |
| B126AP | B162AP | C419 | C458 | A250 | C140 | C452 | D306 |
| B128AP | B163AP | C420 | D310 | A251 | C141AP | C453 | D416 |
| B129 | C402 | C422 | E604 | C109 | C143 | C454 | E508 |
| B132AP | C404AP | C423 | F144AP | C113 | C146 | C455 | H200 |
| B133 | C416 | C450 | H100 | C126 | C156 | C600 |  |
| B153 | C417 | C456 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 134300 INTEREST RECEIVABLE - TAXES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C109 | C143 | D416 |
| C404AP | C422 | F144AP |  | A250 | C140 | C146 | E508 |
| C416 | D310 | H100 |  | A251 | C141AP | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 134400 INTEREST RECEIVABLE ON

SPECIAL DRAWING RIGHTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D612 | D614 |  |  | C146 | D616 |  |  |

INTEREST RECEIVABLE - LOANS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D416 | D426 | E508 | D310 | D420 | E604 |  |
|  |  |  |  | D404 | D424 |  |  |

ACCOUNT NUMBER AND TITLE: 134600 ALLOWANCE FOR LOSS ON

INTEREST RECEIVABLE - INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D416 | E508 |  | D310 | D420 | E604 |  |
|  |  |  |  | D404 | D424 |  |  |

ACCOUNT NUMBER AND TITLE: 134700 ALLOWANCE FOR LOSS ON

INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D416 | E508 |  | D310 | D420 | E604 |  |
|  |  |  |  | D404 | D424 |  |  |

ACCOUNT NUMBER AND TITLE: 134800 ALLOWANCE FOR LOSS ON

INTEREST RECEIVABLE - TAXES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D416 | E508 |  | D310 | D420 | E604 |  |
|  |  |  |  | D404 | D424 |  |  |

ACCOUNT NUMBER AND TITLE: 135000 LOANS RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B104AP | C409 | C432 | E604 | C109 | C162 | D306 | E508 |
| C152 | C428 | C616 | H100 | C148 | C163 | D412 | H200 |
| C408 | C431 | D310 |  | C149 | C180 | D414 |  |
|  |  |  |  | C161 | C614 | D426 |  |

RECEIVABLE - NON-CREDIT REFORM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C444 | H100 |  |  | C151 | H200 |  |  |

ACCOUNT NUMBER AND TITLE: 135900 ALLOWANCE FOR LOSS ON LOANS

RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C180 | D306 | D412 | E508 | D310 | D404 | E604 |  |

ACCOUNT NUMBER AND TITLE: 136000 PENALTIES AND FINES

RECEIVABLE - NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C143 | D406 |  |
| C404AP | C422 | F144AP |  | C109 | C146 | E508 |  |
| C416 | D310 | H100 |  | C141AP | D306 | H200 |  |

ACCOUNT NUMBER AND TITLE: 136100 PENALTIES AND FINES

RECEIVABLE - LOANS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C146 | D406 | H200 |
| C404AP | C422 | F144AP |  | C109 | D306 | E508 |  |
| C416 | D310 | H100 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 136300 PENALTIES AND FINES

RECEIVABLE - TAXES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C143 | D406 |  |
| C404AP | C422 | F144AP |  | C109 | C146 | E508 |  |
| C416 | D310 | H100 |  | C141AP | D306 | H200 |  |

ACCOUNT NUMBER AND TITLE: 136500 ALLOWANCE FOR LOSS ON

PENALTIES AND FINES RECEIVABLE - LOANS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D406 | E508 |  | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 136700 ALLOWANCE FOR LOSS ON

PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D406 | E508 |  | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 136800 ALLOWANCE FOR LOSS ON

PENALTIES AND FINES RECEIVABLE - TAXES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D406 | E508 |  | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 137000 ADMINISTRATIVE FEES

RECEIVABLE - NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C143 | D407 |  |
| C404AP | C422 | F144AP |  | C109 | C146 | E508 |  |
| C416 | D310 | H100 |  | C141AP | D306 | H200 |  |

ACCOUNT NUMBER AND TITLE: 137100 ADMINISTRATIVE FEES

RECEIVABLE - LOANS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C143 | D407 |  |
| C404AP | C422 | F144AP |  | C109 | C146 | E508 |  |
| C416 | D310 | H100 |  | C141AP | D306 | H200 |  |

ACCOUNT NUMBER AND TITLE: 137300 ADMINISTRATIVE FEES

RECEIVABLE - TAXES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402 | C420 | E604 |  | A195 | C143 | D407 |  |
| C404AP | C422 | F144AP |  | C109 | C146 | E508 |  |
| C416 | D310 | H100 |  | C141AP | D306 | H200 |  |

ACCOUNT NUMBER AND TITLE: 137500 ALLOWANCE FOR LOSS ON

ADMINISTRATIVE FEES RECEIVABLE - LOANS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D407 | E508 |  | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 137700 ALLOWANCE FOR LOSS ON

ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D407 | E508 |  | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 137800 ALLOWANCE FOR LOSS ON

ADMINISTRATIVE FEES RECEIVABLE - TAXES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D407 | E508 |  | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 138000 LOANS RECEIVABLE - TROUBLED

ASSETS RELIEF PROGRAM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C408 | C446 | E604 |  | C107 | D306 | E508 |  |
| C433 | D310 |  |  | C153 | D413 |  |  |

ACCOUNT NUMBER AND TITLE: 138100 INTEREST RECEIVABLE - LOANS -

TROUBLED ASSETS RELIEF PROGRAM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C420 | C436 | E604 |  | C107 | C143 | D306 | E508 |
| C434 | D310 | F144AP |  | C141AP | C446 | D415 |  |

ACCOUNT NUMBER AND TITLE: 138400 INTEREST RECEIVABLE - FOREIGN

CURRENCY DENOMINATED ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B144 | C420 | F144AP |  | C115 | C126 | C157 |  |

ACCOUNT NUMBER AND TITLE: 138500 ALLOWANCE FOR LOSS ON

INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D402R | D415 | E508 | C434 | D402 | E604 |  |
|  |  |  |  | D310 | D424 |  |  |

ACCOUNT NUMBER AND TITLE: 138900 ALLOWANCE FOR SUBSIDY -

LOANS - TROUBLED ASSETS RELIEF PROGRAM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D413 | E118 | E508 | C103 | C118 | C438 | E604 |
|  |  |  |  | C107 | C433 | D310 |  |

ACCOUNT NUMBER AND TITLE: 139900 ALLOWANCE FOR SUBSIDY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C163 | D306 | D580 | E508 | A202AP | C103 | C163 | C438 |
| C612 | D414 | E118 |  | A204 | C109 | C412 | D310 |
|  |  |  |  | B104AP | C118 | C428 | E604 |

ACCOUNT NUMBER AND TITLE: 141000 ADVANCES AND PREPAYMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A496 | B308 | B410 | D310 | A494 | B604 | C130 | D306 |
| A550 | B309 | D122 | H100 | A548 | C112 | D130 | H200 |

ACCOUNT NUMBER AND TITLE: 151100 OPERATING MATERIALS AND

SUPPLIES HELD FOR USE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D310 | D566R | B108AP | C646 | D306 | D566 |
| B406 | D107 | D526AP | D569 | C132 | C648 | D308AP | D568 |
| B604 | D126 | D530 | E602 | C134 | D102 | D418 | E406 |
| C164 | D134 | D546 | E606 | C414 | D108 | D542 | E510 |
|  |  |  |  | C644 | D110 | D544 | E602 |

ACCOUNT NUMBER AND TITLE: 151200 OPERATING MATERIALS AND

SUPPLIES HELD IN RESERVE FOR FUTURE USE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D134 | E602 | B108AP | C414 | D110 | D546 |
| B406 | D107 | D310 | E606 | C132 | D102 | D306 | E510 |
| B604 | D126 | D544 |  | C134 | D108 | D308AP |  |

ACCOUNT NUMBER AND TITLE: 151300 OPERATING MATERIALS AND

SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | D542 | E602 | E606 | C626 | D306 | D546 | E510 |

ACCOUNT NUMBER AND TITLE: 151400 OPERATING MATERIALS AND

SUPPLIES HELD FOR REPAIR

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | D526 | E606 |  | D306 | D526AP | D530 | E510 |

ACCOUNT NUMBER AND TITLE: 151900 OPERATING MATERIALS AND

SUPPLIES - ALLOWANCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C644 | C648 | D528R |  | D310 | D528 | E606 |  |
| C646 | D306 | E510 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 152100 INVENTORY PURCHASED FOR

RESALE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D310 | D566R | C132 | D110 | D523 | E408 |
| B406 | D107 | D522R | D569 | C644 | D306 | D524 | E510 |
| B430 | D126 | D524R | E602 | C646 | D308AP | D534 | E602 |
| B604 | D134 | D540 | E606 | C648 | D418 | D540R |  |
|  |  |  |  | D102 | D428 | D566 |  |
|  |  |  |  | D108 | D522 | D568 |  |

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 | D524R | E510 |  |
| D310 | D534 | E414 | E606 | D428 | D536 |  |  |

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 | C646 | D306 | E406 |
| B406 | D106 | D134 | E606 | C132 | C648 | D308AP | E510 |
| B604 | D107 | D310 |  | C134 | D102 | D418 |  |
|  |  |  |  | C414 | D108 | D428 |  |
|  |  |  |  | C644 | D110 | D516 |  |

ACCOUNT NUMBER AND TITLE: 152600 INVENTORY - WORK-IN-PROCESS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D106 | D134 | D516 | E602 | B108AP | C646 | D306 | E116 |
| D107 | D310 | E114 | E606 | C132 | C648 | D308AP | E406 |
| D126 | D514 | E404 |  | C134 | D102 | D418 | E510 |
|  |  |  |  | C414 | D108 | D428 |  |
|  |  |  |  | C644 | D110 | D520 |  |

ACCOUNT NUMBER AND TITLE: 152700 INVENTORY - FINISHED GOODS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D310 | D540 | B108AP | C648 | D418 | D538 |
| B406 | D107 | D520 | E114 | C132 | D102 | D428 | D540R |
| B604 | D126 | D522R | E602 | C134 | D108 | D522 | E116 |
| C164 | D134 | D524R | E606 | C414 | D110 | D523 | E406 |
|  |  |  |  | C644 | D306 | D524 | E408 |
|  |  |  |  | C646 | D308AP | D534 | E510 |

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 | D306 | E510 |  |
|  |  |  |  | C174R | D555 |  |  |

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 |

ACCOUNT NUMBER AND TITLE: 154200 FORFEITED PROPERTY HELD FOR

DONATION OR USE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | D558 | D562 | E606 | D306 | D560 | E510 |  |
|  |  |  |  | D430 | E504 |  |  |

ACCOUNT NUMBER AND TITLE: 154900 FORFEITED PROPERTY -

ALLOWANCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B130 | C646 | D306 | D430 | D310 | E418 | E606 |  |
| C644 | C648 | D418 | E510 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 155100 FORECLOSED PROPERTY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B116 | C161 | C163 | D426 | C109 | C614 | C628 | E510 |
| B428 | C162 | D310 | E606 | C612 | C616 | D306 |  |

ACCOUNT NUMBER AND TITLE: 155900 FORECLOSED PROPERTY -

ALLOWANCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B114 | D306 | E510 |  | D310 | D426 | D518 | E606 |

ACCOUNT NUMBER AND TITLE: 156100 COMMODITIES HELD UNDER PRICE

SUPPORT AND STABILIZATION SUPPORT PROGRAMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C180 | D126 | E606 | B108AP | C644 | D110 | E408 |
| B406 | D106 | D134 |  | C132 | C646 | D306 | E506 |
| B604 | D107 | D310 |  | C134 | C648 | D308AP | E510 |
|  |  |  |  | C414 | D102 | D418 |  |
|  |  |  |  | C642 | D108 | D432 |  |

ACCOUNT NUMBER AND TITLE: 156900 COMMODITIES - ALLOWANCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C642 | C646 | D306 | D432 | D310 | D564 | E606 |  |
| C644 | C648 | D418 | E510 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 157100 STOCKPILE MATERIALS HELD IN

RESERVE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D134 |  | B108AP | D102 | D308AP | E416 |
| B406 | D107 | D310 |  | C132 | D108 | D548 | E510 |
| B604 | D126 | E606 |  | C134 | D110 | D550 |  |
|  |  |  |  | C414 | D306 | D552 |  |

ACCOUNT NUMBER AND TITLE: 157200 STOCKPILE MATERIALS HELD

FOR SALE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C164 | D126 | D552 | B108AP | C630 | D108 | D548 |
| B406 | D106 | D134 | E606 | C132 | C632 | D110 | D550 |
| B604 | D107 | D310 |  | C134 | C634 | D306 | E510 |
|  |  |  |  | C414 | D102 | D308AP |  |

ACCOUNT NUMBER AND TITLE: 159100 OTHER RELATED PROPERTY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C164 | D126 | E606 | B108AP | C644 | D108 | D418 |
| B406 | D106 | D134 |  | C132 | C646 | D110 | E510 |
| B604 | D107 | D310 |  | C134 | C648 | D306 |  |
|  |  |  |  | C414 | D102 | 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 | D602 | B141 | C124 | C605 | C621 |
| B126 | B146 | C784 | E608 | B210 | C125 | C606 | D306 |
| B128 | B165 | D310 | H100 | C120 | C431 | C607 | E512 |
| B132 | B166 | D591 |  | C121 | C602 | C608 | H200 |
|  |  |  |  | C122 | C603 | C611 |  |
|  |  |  |  | C123 | C604 | C619 |  |

ACCOUNT NUMBER AND TITLE: 161100 DISCOUNT ON U.S. TREASURY

SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C124 | C607 | C621 | H200 | B128 | D310 | H100 |  |
| C125 | C608 | D306 |  | B166 | E608 |  |  |
| C606 | C611 | E512 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 161200 PREMIUM ON U.S. TREASURY

SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B126 | D310 | H100 |  | C122 | C603 | C619 | H200 |
| B165 | E608 |  |  | C123 | C604 | D306 |  |
|  |  |  |  | C602 | C605 | E512 |  |

ACCOUNT NUMBER AND TITLE: 161300 AMORTIZATION OF DISCOUNT

AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C122 | C603 | C619 | E608 | C124 | C608 | D310 | H200 |
| C123 | C604 | E117 | H100 | C125 | C611 | E117R |  |
| C602 | C605 | E512 |  | C606 | C621 | E512 |  |
|  |  |  |  | C607 | D306 | E608 |  |

ACCOUNT NUMBER AND TITLE: 161800 MARKET ADJUSTMENT -

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | E512 | E608 | H100 | D306 | E512 | H200 |  |
|  |  |  |  | D589 | E608 |  |  |

ACCOUNT NUMBER AND TITLE: 162000 INVESTMENTS IN SECURITIES

OTHER THAN THE BUREAU OF THE FISCAL SERVICE SECURITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B124 | B132 | B166 | E608 | C120 | C604 | C622 | D306 |
| B126 | B152 | D310 | H100 | C121 | C605 | C624 | D579R |
| B128 | B165 | D579 |  | C122 | C606 | C750 | D600 |
|  |  |  |  | C123 | C607 | C751 | E512 |
|  |  |  |  | C124 | C608 | C752 | H200 |
|  |  |  |  | C125 | C611 | C753 |  |
|  |  |  |  | C602 | C619 | C754 |  |
|  |  |  |  | C603 | C621 | C755 |  |

ACCOUNT NUMBER AND TITLE: 162100 DISCOUNT ON SECURITIES

OTHER THAN THE BUREAU OF THE FISCAL SERVICE SECURITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C124 | C607 | C621 | D600 | B128 | D310 | H100 |  |
| C125 | C608 | C622 | E512 | B166 | E608 |  |  |
| C606 | C611 | D306 | H200 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 162200 PREMIUM ON SECURITIES OTHER

THAN THE BUREAU OF THE FISCAL SERVICE SECURITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B126 | D310 | H100 |  | C122 | C603 | C619 | D600 |
| B165 | E608 |  |  | C123 | C604 | C624 | E512 |
|  |  |  |  | C602 | C605 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 162300 AMORTIZATION OF DISCOUNT

AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE FISCAL SERVICE SECURITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C122 | C604 | C704 | E512 | C124 | C607 | C622 | E117R |
| C123 | C605 | D310 | E608 | C125 | C608 | C706 | E512 |
| C202 | C619 | E115 | H100 | C204 | C611 | C708 | E608 |
| C602 | C624 | E117 |  | C606 | C621 | D306 | H200 |
| C603 | C702 | E121 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 163000 INVESTMENTS IN U.S. TREASURY

ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B128 | D310 | H100 |  | C128 | D306 | H200 |  |
| B166 | E608 |  |  | C618 | E512 |  |  |

ACCOUNT NUMBER AND TITLE: 163100 DISCOUNT ON U.S. TREASURY

ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C128 | D306 | H200 |  | B128 | D310 | H100 |  |
| C618 | E512 |  |  | B166 | E608 |  |  |

ACCOUNT NUMBER AND TITLE: 163300 AMORTIZATION OF DISCOUNT

ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | E119 | H100 |  | C128 | D306 | H200 |  |
| E113 | E608 |  |  | C618 | E512 |  |  |

ACCOUNT NUMBER AND TITLE: 164200 PREFERRED STOCK ACCOUNTED

FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B160 | B162 | B163 |  | C200 | C204 | C704 | C708 |
|  |  |  |  | C202 | C702 | C706 |  |

ACCOUNT NUMBER AND TITLE: 164400 COMMON STOCK ACCOUNTED

FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B160 | B162 | B163 |  | C200 | C204 | C704 | C708 |
|  |  |  |  | C202 | C702 | C706 |  |

ACCOUNT NUMBER AND TITLE: 164600 DISCOUNT ON SECURITIES

ACCOUNT FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C204 | C706 | C708 |  | B163 |  |  |  |

ACCOUNT NUMBER AND TITLE: 164700 PREMIUM ON SECURITIES

ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B162 |  |  |  | C202 | C702 | C704 |  |

ACCOUNT NUMBER AND TITLE: 165000 PREFERRED STOCK IN FEDERAL

GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B200 |  |  |  | C609 |  |  |  |

ACCOUNT NUMBER AND TITLE: 165100 MARKET ADJUSTMENT - SENIOR

PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D503 |  |  |  | C609 | D503R |  |  |

ACCOUNT NUMBER AND TITLE: 165200 COMMON STOCK WARRANTS IN

FEDERAL GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B200 |  |  |  | C609 |  |  |  |

ACCOUNT NUMBER AND TITLE: 165300 MARKET ADJUSTMENT - COMMON

STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D503 |  |  |  | C609 | D503R |  |  |

ACCOUNT NUMBER AND TITLE: 167000 FOREIGN INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B153 | C113 | D600 |  | B146 | C127 | C601 |  |
|  |  |  |  | C126 | C600 | D601 |  |

ACCOUNT NUMBER AND TITLE: 167100 DISCOUNT ON FOREIGN

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C423 | C601 |  |  | B153 | D600 |  |  |

ACCOUNT NUMBER AND TITLE: 167200 PREMIUM ON FOREIGN

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B153 | D600 |  |  | C419 | C600 |  |  |

ACCOUNT NUMBER AND TITLE: 167900 FOREIGN EXCHANGE RATE

REVALUE ADJUSTMENTS - INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D575 | D592 | D601 |  | D573 | D594 | D603 |  |

ACCOUNT NUMBER AND TITLE: 169000 OTHER INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | E608 | H100 |  | C622 | D306 | H200 |  |
|  |  |  |  | C624 | E512 |  |  |

ACCOUNT NUMBER AND TITLE: 171100 LAND AND LAND RIGHTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| 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 |

ACCOUNT NUMBER AND TITLE: 171200 IMPROVEMENTS TO LAND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| 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: 171900 ACCUMULATED DEPRECIATION

ON IMPROVEMENTS TO LAND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C644 | C648 | D418 | E510 | D310 | E120 | E606 |  |
| C646 | D306 | E502 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 172000 CONSTRUCTION-IN-PROGRESS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D134 | E606 | B108AP | C644 | D110 | E510 |
| B406 | D107 | D310 | H100 | C132 | C646 | D306 | H200 |
| B604 | D126 | D514 |  | C134 | C648 | D308AP |  |
|  |  |  |  | C414 | D102 | D418 |  |
|  |  |  |  | C613 | D108 | D510 |  |

ACCOUNT NUMBER AND TITLE: 173000 BUILDINGS, IMPROVEMENTS,

AND RENOVATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C164 | D126 | D510 | B108AP | C644 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C646 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | C648 | D308AP |  |
|  |  |  |  | C414 | D102 | D418 |  |
|  |  |  |  | C613 | D108 | E502 |  |

ACCOUNT NUMBER AND TITLE: 173900 ACCUMULATED DEPRECIATION

ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C613 | C646 | D306 | E502 | D310 | E120 | E606 |  |
| C644 | C648 | D418 | E510 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 174000 OTHER STRUCTURES AND

FACILITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C164 | D126 | D510 | B108AP | C644 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C646 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | C648 | D308AP |  |
|  |  |  |  | C414 | D102 | D418 |  |
|  |  |  |  | C613 | D108 | E502 |  |

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 | D106 | D310 | H100 | B108AP | C610 | D110 | E502 |
| B406 | D107 | D510 |  | C132 | C613 | D306 | E510 |
| B604 | D126 | D560 |  | C134 | D102 | D308AP | H200 |
| C164 | D134 | E606 |  | C414 | D108 | D418 |  |

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 | E606 | H100 | B108AP | C610 | D108 | E510 |
|  |  |  |  | C132 | C613 | D306 | H200 |
|  |  |  |  | C134 | C644 | D308AP |  |
|  |  |  |  | C414 | C648 | 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 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 182000 LEASEHOLD IMPROVEMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C164 | D126 | D510 | B108AP | C610 | D102 | D308AP |
| B406 | D106 | D134 | E606 | C132 | C613 | D108 | D418 |
| B604 | D107 | D310 | H100 | 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 | B108AP | C610 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C613 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | D102 | D308AP |  |
|  |  |  |  | C414 | D108 | D418 |  |

ACCOUNT NUMBER AND TITLE: 183200 INTERNAL-USE SOFTWARE IN

DEVELOPMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D134 | E606 | B108AP | C610 | D110 | D512 |
| B406 | D107 | D310 | H100 | C132 | C613 | D306 | E510 |
| B604 | D126 | D514 |  | C134 | D102 | D308AP | H200 |
|  |  |  |  | C414 | D108 | D418 |  |

ACCOUNT NUMBER AND TITLE: 183900 ACCUMULATED AMORTIZATION

ON INTERNAL-USE SOFTWARE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C610 | D306 | E510 |  | D310 | E120 | E606 |  |
| C613 | D418 |  |  |  |  |  |  |

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 |

ACCOUNT NUMBER AND TITLE: 184900 ALLOWANCE FOR DEPLETION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C613 | D306 | E510 |  | D310 | E120 | E606 |  |

ACCOUNT NUMBER AND TITLE: 189000 OTHER GENERAL PROPERTY,

PLANT, AND EQUIPMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | C164 | D126 | E606 | B108AP | C613 | D110 | E510 |
| B406 | D106 | D134 | H100 | C132 | C644 | D306 | H200 |
| B604 | D107 | D310 |  | C134 | C648 | D308AP |  |
|  |  |  |  | C414 | D102 | D418 |  |
|  |  |  |  | C610 | D108 | E502 |  |

ACCOUNT NUMBER AND TITLE: 189900 ACCUMULATED DEPRECIATION

ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C610 | C644 | D306 | E502 | D310 | E120 | E606 |  |
| C613 | C648 | D418 | E510 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 192300 CONTINGENT RECEIVABLE FOR

CAPITAL TRANSFERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | E516 |  |  | D306 | D581 |  |  |

ACCOUNT NUMBER AND TITLE: 192500 CAPITAL TRANSFERS RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310 | D581 |  |  | C196 | D306 |  |  |

ACCOUNT NUMBER AND TITLE: 199000 OTHER ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D134 | H100 | B108AP | C414 | D110 | E510 |
| B406 | D107 | D310 |  | C132 | D102 | D306 | H200 |
| B604 | D126 | E606 |  | C134 | D108 | D308AP |  |

ACCOUNT NUMBER AND TITLE: 199500 GENERAL PROPERTY, PLANT, AND

EQUIPMENT PERMANENTLY REMOVED BUT NOT YET DISPOSED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C613 |  |  |  | C615 |  |  |  |

ACCOUNT NUMBER AND TITLE: 211000 ACCOUNTS PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A492 | B135AP | B446 | D308AP | A492R | B406 | B436 | D134 |
| B110 | B137AP | D102 | D506 | A501 | B412 | B444 | D312 |
| B120 | B210 | D110 | D508 | B402 | B416 | C614 | E109 |
| B121 | B408 | D308 | F128 | B403 | B428 | D106 | E204AP |
|  |  |  |  | B405 | B430 | D107 | E412 |

ACCOUNT NUMBER AND TITLE: 211200 ACCOUNTS PAYABLE FOR

FEDERAL GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | B121 | B137AP | D308 | C609 | D312 |  |  |
| B120 | B135AP | B408 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 212000 DISBURSEMENTS IN TRANSIT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D308 |  |  | B408 | B410 | D312 |  |

ACCOUNT NUMBER AND TITLE: 213000 CONTRACT HOLDBACKS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | B402 | D106 | D134 | D508 |
| B408 | D110 | D308AP |  | B406 | D107 | D312 |  |

ACCOUNT NUMBER AND TITLE: 214000 ACCRUED INTEREST PAYABLE -

NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B112 | D102 | D308 | D616 | B416 | D106 | D134 | D612 |
| B440 | D110 | D308AP |  | B418 | D107 | D312 | D614 |

ACCOUNT NUMBER AND TITLE: 214100 ACCRUED INTEREST PAYABLE -

LOANS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B112 | D110 | D308AP |  | B418 | D107 | D312 |  |
| D102 | D308 |  |  | D106 | D134 |  |  |

ACCOUNT NUMBER AND TITLE: 214200 ACCRUED INTEREST PAYABLE -

DEBT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B112 | D110 | D308AP |  | B418 | D107 | D312 |  |
| D102 | D308 |  |  | D106 | D134 |  |  |

ACCOUNT NUMBER AND TITLE: 215000 PAYABLE FOR TRANSFERS OF

CURRENTLY INVESTED BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A160 | A430 | A522 | D308 | A163 | A426 | A534 | E610 |
| A167 | A444 | A523 | E514 | A179 | A520 | D312 |  |
| A180 | A446 | A526 |  |  |  |  |  |
| A424 | A454 | A538 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 215500 EXPENDITURE TRANSFERS

PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A500R | D141 | D308 | F123AP | A500 | D140 | D312 | E610 |
| A504 | D142 | E514 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 216000 ENTITLEMENT BENEFITS DUE AND

PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | B420 | D107 | D312 |  |
| B408 | D110 | D308AP |  | D106 | D134 | E106 |  |

ACCOUNT NUMBER AND TITLE: 217000 SUBSIDY PAYABLE TO THE

FINANCING ACCOUNT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B105 | D308 | E514 |  | B420 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 218000 LOAN GUARANTEE LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B104 | D147 | D308 | E514 | A202AP | C103 | C428 | D580 |
|  |  |  |  | A204 | C117 | C438 | E122 |
|  |  |  |  | B104AP | C118 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 219000 OTHER LIABILITIES WITH

RELATED BUDGETARY OBLIGATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | B402 | D107 | D312 |  |
| B408 | D110 | D308AP |  | B416 | D112 | E102 |  |
|  |  |  |  | D106 | D134 | E108 |  |

ACCOUNT NUMBER AND TITLE: 219100 EMPLOYEE HEALTH CARE

LIABILITY INCURRED BUT NOT REPORTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D102 | D110 | D308 | D308AP | B402 | D106 | D134 | E102 |
|  |  |  |  | B420 | D107 | D312 |  |

ACCOUNT NUMBER AND TITLE: 219200 SPECIAL DRAWING RIGHT (SDR)

CERTIFICATES ISSUED TO FEDERAL RESERVE BANKS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | D591 |  |  |  |

ACCOUNT NUMBER AND TITLE: 219300 ALLOCATION OF SPECIAL

DRAWING RIGHTS (SDRS)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D610 |  |  |  | D595 | D608 |  |  |

ACCOUNT NUMBER AND TITLE: 221000 ACCRUED FUNDED PAYROLL AND

LEAVE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | B402 | D107 | D312 |  |
| B408 | D110 | D308AP |  | D106 | D134 | E102 |  |

ACCOUNT NUMBER AND TITLE: 221100 WITHHOLDINGS PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | B402 | D107 | D312 |  |
| B408 | D110 | D308AP |  | D106 | D134 | E102 |  |

ACCOUNT NUMBER AND TITLE: 221300 EMPLOYER CONTRIBUTIONS AND

PAYROLL TAXES PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | B402 | D107 | D312 |  |
| B408 | D110 | D308AP |  | D106 | D134 | E104 |  |

ACCOUNT NUMBER AND TITLE: 221500 OTHER POST EMPLOYMENT

BENEFITS DUE AND PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | D102 | D308 |  | D106 | D134 | E106 |  |
| B408 | D110 | D308AP |  | D107 | D312 |  |  |

ACCOUNT NUMBER AND TITLE: 221600 PENSION BENEFITS DUE AND

PAYABLE TO BENEFICIARIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 |  |
|  |  |  |  | D107 | D312 |  |  |

ACCOUNT NUMBER AND TITLE: 221700 BENEFIT PREMIUMS PAYABLE TO

CARRIERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 |  |
|  |  |  |  | D107 | D312 |  |  |

ACCOUNT NUMBER AND TITLE: 221800 LIFE INSURANCE BENEFITS DUE

AND PAYABLE TO BENEFICIARIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 |  |
|  |  |  |  | D107 | D312 |  |  |

ACCOUNT NUMBER AND TITLE: 222000 UNFUNDED LEAVE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 | E514 |  |  | B420 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 222500 UNFUNDED FECA LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 | E514 |  |  | B422 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 229000 OTHER UNFUNDED EMPLOYMENT

RELATED LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 | E514 |  |  | B420 | B422 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 231000 LIABILITY FOR ADVANCES AND

PREPAYMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A710 | B142 | E514 |  | A704 | C182 | D312 | E610 |
| A712 | D308 | F110 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 232000 OTHER DEFERRED REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C118 | C426 | D308 | D562 | B432 | B602 | C116 |  |
| C424 | C636R | D558 |  | B434 | C114 | D312 |  |

ACCOUNT NUMBER AND TITLE: 240000 LIABILITY FOR NONFIDUCIARY

DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B403 | C144R | C605 | D506 | C108 | C417 | C607 | E115 |
| B407 | C417R | C611 | D588 | C144 | C425 | C619 | E205 |
|  |  |  |  | C170 | C603 | C621 |  |

ACCOUNT NUMBER AND TITLE: 241000 LIABILITY FOR CLEARING

ACCOUNTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D507 |  |  |  | C111 |  |  |  |

ACCOUNT NUMBER AND TITLE: 251000 PRINCIPAL PAYABLE TO THE

BUREAU OF THE FISCAL SERVICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B120 | B121AP | B135AP | D308 | A156 | D312 | E610 |  |
| B121 | B131 | B137AP | E514 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 251100 CAPITALIZED LOAN INTEREST

PAYABLE - NON-CREDIT REFORM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B113 | B121 | B135AP | B137AP | A156 | B440 |  |  |

ACCOUNT NUMBER AND TITLE: 252000 PRINCIPAL PAYABLE TO THE

FEDERAL FINANCING BANK

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B120 | B121AP | B135AP | D308 | A156 | D312 | E610 |  |
| B121 | B131 | B137AP | E514 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 253000 SECURITIES ISSUED BY FEDERAL

AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C780 | D308 |  |  | B123 | B125 | B127 | D312 |

ACCOUNT NUMBER AND TITLE: 253100 DISCOUNT ON SECURITIES ISSUED

BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B127 | D312 |  |  | D308 |  |  |  |

ACCOUNT NUMBER AND TITLE: 253200 PREMIUM ON SECURITIES ISSUED

BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 |  |  |  | B125 | D312 |  |  |

ACCOUNT NUMBER AND TITLE: 253300 AMORTIZATION OF DISCOUNT

ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 |  |  |  | D312 | E124 |  |  |

ACCOUNT NUMBER AND TITLE: 253400 AMORTIZATION OF PREMIUM

ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D312 | E126 |  |  | D308 |  |  |  |

ACCOUNT NUMBER AND TITLE: 254000 PARTICIPATION CERTIFICATES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 |  |  |  | D312 |  |  |  |

ACCOUNT NUMBER AND TITLE: 259000 OTHER DEBT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B122 | D308 |  |  | D312 |  |  |  |

ACCOUNT NUMBER AND TITLE: 261000 ACTUARIAL PENSION LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B103 | D570 | E514 |  | B420 | D312 | D571 | E610 |
| D308 | E106 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 262000 ACTUARIAL HEALTH INSURANCE

LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 | D570 | E514 |  | B420 | D312 | D571 | E610 |

ACCOUNT NUMBER AND TITLE: 263000 ACTUARIAL LIFE INSURANCE

LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D308 | D570 | E514 |  | B420 | D312 | D571 | E610 |

ACCOUNT NUMBER AND TITLE: 265000 ACTUARIAL FECA LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B426R | D308 | E514 |  | B426 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 266000 ACTUARIAL LIABILITIES FOR

FEDERAL INSURANCE AND GUARANTEE PROGRAMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B426R | D308 | E514 |  | B420 | B426 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 267000 ACTUARIAL LIABILITIES FOR

TREASURY-MANAGED BENEFIT PROGRAMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B426R | D308 | E514 |  | B420 | B426 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 269000 OTHER ACTUARIAL LIABILITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B426R | D308 | D570 | E514 | B420 | D312 | E610 |  |
|  |  |  |  | B426 | D571 |  |  |

ACCOUNT NUMBER AND TITLE: 291000 PRIOR LIENS OUTSTANDING ON

ACQUIRED COLLATERAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B114 | D308 | E514 |  | D312 | D426 | E610 |  |

ACCOUNT NUMBER AND TITLE: 292000 CONTINGENT LIABILITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B424R | D308 | E514 |  | B424 | E610 |  |  |

ACCOUNT NUMBER AND TITLE: 292200 CONTINGENT LIABILITIES -

FEDERAL GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B202 | B424R |  |  | B424 |  |  |  |

ACCOUNT NUMBER AND TITLE: 292300 CONTINGENT LIABILITY FOR

CAPITAL TRANSFERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E514 |  |  |  | B425 | E610 |  |  |

ACCOUNT NUMBER AND TITLE: 294000 CAPITAL LEASE LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B110 | B408 | D308 | E514 | B438 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 296000 ACCOUNTS PAYABLE FROM

CANCELED APPROPRIATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D145 | D308 | E514 |  | D312 | E610 | F130 |  |

ACCOUNT NUMBER AND TITLE: 297000 LIABILITY FOR CAPITAL

TRANSFERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B119 | B136 | D308 | E514 | A143 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 298000 CUSTODIAL LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C149AP | C153AP | D422 | F124 | C141AP | C402AP | D312 |  |
| C151AP | D308 | D424AP |  | C142 | C404 |  |  |

ACCOUNT NUMBER AND TITLE: 298500 LIABILITY FOR NON-ENTITY

ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C149AP | C153AP | F124 |  | C145AP | C196AP | C420AP | D503AP |
| C151AP | D420R | F125 |  | C147 | C403AP | C435AP | E516AP |
|  |  |  |  | C152 | C405 | C437 |  |

ACCOUNT NUMBER AND TITLE: 299000 OTHER LIABILITIES WITHOUT

RELATED BUDGETARY OBLIGATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A141 | C174R | D308 | E504 | A132 | A189 | C166 | D562 |
| C170 | D112 | D555 | E514 | A134 | B420 | D148 | E610 |
|  |  |  |  | A136 | C150 | D312 |  |

ACCOUNT NUMBER AND TITLE: 299500 ESTIMATED CLEANUP COST

LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B436 | D308 | D434 | E514 | B420 | D312 | E610 |  |

ACCOUNT NUMBER AND TITLE: 310000 UNEXPENDED APPROPRIATIONS -

CUMULATIVE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F342 |  |  |  | F342 |  |  |  |

ACCOUNT NUMBER AND TITLE: 310100 UNEXPENDED APPROPRIATIONS -

APPROPRIATIONS RECEIVED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F108 | F148 | F342 |  | A104 | A170 | A198 | F108R |
|  |  |  |  | A110 | A196AP | A199AP |  |
|  |  |  |  | A155 | A197 | F107 |  |

ACCOUNT NUMBER AND TITLE: 310200 UNEXPENDED APPROPRIATIONS -

TRANSFERS-IN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F342 |  |  |  | A408 | A448 | A472 | A506 |
|  |  |  |  | A436 | A460 | A480 |  |
|  |  |  |  | A444 | A467 | A496 |  |

ACCOUNT NUMBER AND TITLE: 310300 UNEXPENDED APPROPRIATIONS -

TRANSFERS-OUT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A404 | A440 | A476 | A494 | F342 |  |  |  |
| A412 | A464 | A484 |  |  |  |  |  |
| A432 | A469 | A490 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 310500 UNEXPENDED APPROPRIATIONS

- PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D304 | D306AP | D308AP |  | D310R | D312R | F342 |  |

ACCOUNT NUMBER AND TITLE: 310600 UNEXPENDED APPROPRIATIONS

- ADJUSTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A112 | A136 | F106 | F122 | F342 |  |  |  |
| A132 | A169 | F120 | F128AP |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 310700 UNEXPENDED APPROPRIATIONS

- USED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A146AP | B134 | B436AP | D134AP | C132R | C137R | D102R | F128R |
| A514AP | B202AP | B438AP | E102AP | C134R | C138R | D108R | F148R |
| B102AP | B402AP | B604AP | E104AP | C136R | C139R | D110R | F342 |
| B105AP | B406AP | C136AP | E106AP |  |  |  |  |
| B106AP | B412AP | C408AP | E108AP |  |  |  |  |
| B107AP | B416AP | D106AP | E109AP |  |  |  |  |
| B109AP | B418AP | D107AP | E204AP |  |  |  |  |
| B122AP | B428AP | D114AP | E412AP |  |  |  |  |
| B130AP | B430AP | D126AP |  |  |  |  |  |

ERRORS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D304 | D306AP | D308AP |  | D310R | D312R | F342 |  |

ACCOUNT NUMBER AND TITLE: 310900 UNEXPENDED APPROPRIATIONS

- PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D302 | D306AP | D308AP |  | D310R | D312R | F342 |  |

ACCOUNT NUMBER AND TITLE: 331000 CUMULATIVE RESULTS OF

OPERATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | F340 |  |  | F336 | F338 |  |  |

ACCOUNT NUMBER AND TITLE: 340000 FIDUCIARY NET ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| H300 | H312 |  |  | H301 | H310 |  |  |

ACCOUNT NUMBER AND TITLE: 341000 CONTRIBUTIONS TO FIDUCIARY

NET ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| H310 |  |  |  | H100 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| H200 |  |  |  | H312 |  |  |  |

ACCOUNT NUMBER AND TITLE: 403200 ESTIMATED INDEFINITE

CONTRACT AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A176 |  |  |  | A168 | F112 |  |  |

ACCOUNT NUMBER AND TITLE: 403400 ANTICIPATED ADJUSTMENTS TO

CONTRACT AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A172 | A178R | F114 |  | A178 | F118 |  |  |

ACCOUNT NUMBER AND TITLE: 404200 ESTIMATED INDEFINITE

BORROWING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A162 |  |  |  | A154 | F112 |  |  |

ACCOUNT NUMBER AND TITLE: 404400 ANTICIPATED REDUCTIONS TO

BORROWING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A158 | A159 | F114 |  | A164 | F118 |  |  |

AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B119 | B120 | B136 | F114 | A142 | A143 | F118 |  |

ACCOUNT NUMBER AND TITLE: 404800 ANTICIPATED TRANSFERS TO

THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B119 | B120 | B136 | F114 | A142 | A143 | F113 |  |

ACCOUNT NUMBER AND TITLE: 405000 ANTICIPATED REDUCTIONS TO

APPROPRIATIONS BY OFFSETTING COLLECTIONS OR RECEIPTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C205 | F112 |  |  | A213 |  |  |  |

ACCOUNT NUMBER AND TITLE: 406000 ANTICIPATED COLLECTIONS

FROM NON-FEDERAL SOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A140 | F116 |  |  | C107 | C154 | C616 | C646 |
|  |  |  |  | C109 | C609 | C626 | D108 |
|  |  |  |  | C116 | C612 | C628 | D308AP |
|  |  |  |  | C117 | C614 | C640 | F112 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A140 | C457 | C604 | F116 | C101 | C412 | C606 | D108 |
|  |  |  |  | C103 | C415 | C608 | D308AP |
|  |  |  |  | C106 | C416 | C618 | F112 |
|  |  |  |  | C109 | C453 | C646 |  |
|  |  |  |  | C124 | C602 | C648 |  |

ACCOUNT NUMBER AND TITLE: 408100 AMOUNTS APPROPRIATED FROM

A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE

- TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A542 | F374 |  |  | A540 | F374R |  |  |

ACCOUNT NUMBER AND TITLE: 408200 ALLOCATIONS OF REALIZED

AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A542 | F376 |  |  | A540 |  |  |  |

ACCOUNT NUMBER AND TITLE: 408300 TRANSFERS - CURRENT-YEAR

AUTHORITY - RECEIVABLE - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A542 | F378 |  |  | A540 | F378R |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A197AP | F108R |  | A199 | F108 | F302 |  |
| A196 | A199R |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 411200 LIQUIDATION OF DEFICIENCY -

APPROPRIATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A196 | A197AP | A199R | A199 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 411300 APPROPRIATED RECEIPTS

DERIVED FROM UNAVAILABLE TRUST OR SPECIAL FUND RECEIPTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A184 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 411400 APPROPRIATED RECEIPTS

DERIVED FROM AVAILABLE TRUST OR SPECIAL FUND RECEIPTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A186 | C114 | C454 | C624 | B124AP | B129 | C456 | F302 |
| A188 | C124 | C602 | C636 | B126 | B160AP | C458 |  |
| A195 | C172 | C606 | C750 | B126AP | B162AP | C604 |  |
| A212 | C176 | C608 | C752 | B128AP | B163AP | D438 |  |
| A250 | C190 | C618 | C754 |  |  |  |  |
| A510 | C452 | C622 | E113 |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A196 | A197AP | A199R | A199 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 411600 DEBT FORGIVENESS

APPROPRIATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A196 | A197AP | A199R | A199 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 411700 LOAN ADMINISTRATIVE EXPENSE

APPROPRIATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A196 | A197AP | A199R | A199 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 411800 REESTIMATED LOAN SUBSIDY

APPROPRIATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | F108R |  |  | F108 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 411900 OTHER APPROPRIATIONS

REALIZED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A104 | A196 | A199R |  | A125 | F108 | F302 |  |
| A155 | A197AP | F108R |  | A199 | F148 |  |  |

ACCOUNT NUMBER AND TITLE: 412000 ANTICIPATED INDEFINITE

APPROPRIATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A102 | C604 | F116 |  | A104 | A197AP | C124 | C608 |
|  |  |  |  | A186 | A202 | C602 | C618 |
|  |  |  |  | A196 | A212 | C606 | F112 |

SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A519 | F123AP |  |  | F369 |  |  |  |

ACCOUNT NUMBER AND TITLE: 412300 AMOUNTS APPROPRIATED FROM

SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A135AP | A518 |  |  | F366 |  |  |  |

ACCOUNT NUMBER AND TITLE: 412400 AMOUNTS APPROPRIATED FROM

SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F360 | F368 |  |  | A522 | A523 |  |  |

ACCOUNT NUMBER AND TITLE: 412500 LOAN MODIFICATION

ADJUSTMENT TRANSFER APPROPRIATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A202 |  |  |  | F302 |  |  |  |

FROM SPECIFIC INVESTED TAFS

- RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A173 | A516 | F374R |  | A135AP | A518 | A524 | F374 |
|  |  |  |  | A175 | A519 | F123AP |  |

ACCOUNT NUMBER AND TITLE: 412700 AMOUNTS APPROPRIATED

FROM SPECIFIC INVESTED TAFS

- PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A522 | A523 | A526 |  | A520 |  |  |  |

ACCOUNT NUMBER AND TITLE: 412800 AMOUNTS APPROPRIATED

FROM SPECIFIC INVESTED TAFS

- TRANSFERS-IN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A524 | A528 |  |  | A135AP | A518 | F302 |  |

ACCOUNT NUMBER AND TITLE: 412900 AMOUNTS APPROPRIATED

FROM SPECIFIC INVESTED TAFS

- TRANSFERS-OUT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A522 | A530R | A531 | F302 | A526 | A530 |  |  |

ACCOUNT NUMBER AND TITLE: 413000 APPROPRIATION TO LIQUIDATE

CONTRACT AUTHORITY WITHDRAWN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | A169 |  |  |  |

AUTHORITY REALIZED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A166 | A168 | F112 |  | F304 |  |  |  |

ACCOUNT NUMBER AND TITLE: 413200 SUBSTITUTION OF CONTRACT

AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A187 | F304 |  |  | A704 |  |  |  |

ACCOUNT NUMBER AND TITLE: 413300 DECREASES TO INDEFINITE

CONTRACT AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F304 |  |  |  | A172 | A174 | F113 |  |

ACCOUNT NUMBER AND TITLE: 413400 CONTRACT AUTHORITY

WITHDRAWN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F304 |  |  |  | D136 |  |  |  |

ACCOUNT NUMBER AND TITLE: 413500 CONTRACT AUTHORITY

LIQUIDATED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A169 | F304 |  |  | A170 | A171 | A175 | A187 |

ACCOUNT NUMBER AND TITLE: 413600 CONTRACT AUTHORITY TO BE

LIQUIDATED BY TRUST FUNDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A175 |  |  |  | A173 |  |  |  |

AUTHORITY - ALLOCATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A177 | F393 |  |  | A179 | F392 |  |  |

ACCOUNT NUMBER AND TITLE: 413800 APPROPRIATION TO LIQUIDATE

CONTRACT AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A170 | A171 | A175 |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 413900 CONTRACT AUTHORITY

CARRIED FORWARD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F304 |  |  |  | F304 |  |  |  |

ACCOUNT NUMBER AND TITLE: 414000 SUBSTITUTION OF BORROWING

AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F306 |  |  |  | A155 | A159 |  |  |

ACCOUNT NUMBER AND TITLE: 414100 CURRENT-YEAR BORROWING

AUTHORITY REALIZED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A152 | A154 | F112 |  | F306 |  |  |  |

ACCOUNT NUMBER AND TITLE: 414200 ACTUAL REPAYMENT OF

BORROWING AUTHORITY CONVERTED TO CASH

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | B120 | B121 | B135AP | B137AP |

INDEFINITE BORROWING AUTHORITY REALIZED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F306 |  |  |  | A148 | A158 | F113 |  |

ACCOUNT NUMBER AND TITLE: 414400 BORROWING AUTHORITY

WITHDRAWN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F306 |  |  |  | D138 |  |  |  |

ACCOUNT NUMBER AND TITLE: 414500 BORROWING AUTHORITY

CONVERTED TO CASH

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F306 |  |  |  | A156 |  |  |  |

ACCOUNT NUMBER AND TITLE: 414600 ACTUAL REPAYMENTS OF DEBT,

CURRENT-YEAR AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | B120 | B121AP | B135AP |  |
|  |  |  |  | B121 | B131 | B137AP |  |

ACCOUNT NUMBER AND TITLE: 414700 ACTUAL REPAYMENTS OF DEBT,

PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | B120 | B121AP | B135AP |  |
|  |  |  |  | B121 | B131 | B137AP |  |

BORROWING AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A156 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 414900 BORROWING AUTHORITY

CARRIED FORWARD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F306 |  |  |  | F306 |  |  |  |

ACCOUNT NUMBER AND TITLE: 415000 REAPPROPRIATIONS -

TRANSFERS-IN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A110 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 415100 ACTUAL CAPITAL TRANSFERS TO

THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | B119 | B136 | B139 |  |

ACCOUNT NUMBER AND TITLE: 415200 ACTUAL CAPITAL TRANSFERS TO

THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | B119 | B136 | B139 |  |

AUTHORITY - NONALLOCATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A161 | A167 | F305 |  | A163 | A165 |  |  |

ACCOUNT NUMBER AND TITLE: 415400 APPROPRIATION TO LIQUIDATE

CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A160 |  |  |  | A157 | F305 |  |  |

ACCOUNT NUMBER AND TITLE: 415500 APPROPRIATION TO LIQUIDATE

CONTRACT AUTHORITY - ALLOCATION - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A180 | F392 |  |  | A181 | F393 |  |  |

ACCOUNT NUMBER AND TITLE: 415700 AUTHORITY MADE AVAILABLE

FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A192 |  |  |  | F132 | F316 | F354 |  |

FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A194 |  |  |  | F134 | F318 | F356 |  |

ACCOUNT NUMBER AND TITLE: 415900 REPAYMENT OF REPAYABLE

ADVANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 416000 ANTICIPATED TRANSFERS -

CURRENT-YEAR AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A468 | A476 | A478 |  | A470 | A474 | F104 |  |
|  |  |  |  | A472 | A532 |  |  |

ACCOUNT NUMBER AND TITLE: 416500 ALLOCATIONS OF AUTHORITY -

ANTICIPATED FROM INVESTED BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A402 |  |  |  | A416 | F104 |  |  |

ACCOUNT NUMBER AND TITLE: 416600 ALLOCATIONS OF REALIZED

AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A416 | A424 | A430 |  | A135AP | A422 | F376 |  |
|  |  |  |  | A420 | A426 |  |  |

AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A420 |  |  |  | A430 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 416800 ALLOCATIONS OF REALIZED

AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A135AP | A422 | F364 |  | A424 | F362 |  |  |

ACCOUNT NUMBER AND TITLE: 417000 TRANSFERS - CURRENT-YEAR

AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A157 | A474 | A482 |  | A160 | A478 | A486 |  |
| A472 | A480 |  |  | A476 | A484 | F302 |  |

ACCOUNT NUMBER AND TITLE: 417100 NONALLOCATION TRANSFERS OF

INVESTED BALANCES - RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A532 | F378R |  |  | A536 | F378 |  |  |

OF INVESTED BALANCES - PAYABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A522 | A538 |  |  | A534 |  |  |  |

ACCOUNT NUMBER AND TITLE: 417300 NONALLOCATION TRANSFERS

OF INVESTED BALANCES - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A536 |  |  |  | A538 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 417500 ALLOCATION TRANSFERS OF

CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A181 | A446 | A450 | A474 | A180 | A406 | A442 | A478 |
| A444 | A448 | A472 |  | A404 | A440 | A476 | F302 |

ACCOUNT NUMBER AND TITLE: 417600 ALLOCATION TRANSFERS OF

PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A436 | A444 | A448 | A454 | A404 | A432 | A440 | A452 |
| A438 | A446 | A450 |  | A406 | A434 | A442 | F302 |

ACCOUNT NUMBER AND TITLE: 418000 ANTICIPATED TRANSFERS -

PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A468 | A476 | A478 |  | A470 | A472 | A474 | F104 |

TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A468 | A476 | A478 |  | A470 | A472 | A474 | F104 |

ACCOUNT NUMBER AND TITLE: 419000 TRANSFERS - PRIOR-YEAR

BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A472 | A474 | A480 | A482 | A476 | A484 | F302 |  |
|  |  |  |  | A478 | A486 |  |  |

ACCOUNT NUMBER AND TITLE: 419100 BALANCE TRANSFERS -

EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A460 | A462 |  |  | A464 | A466 | F302 |  |

ACCOUNT NUMBER AND TITLE: 419200 BALANCE TRANSFERS -

UNEXPIRED TO EXPIRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A408 | A410 |  |  | A412 | A414 | F302 |  |

ACCOUNT NUMBER AND TITLE: 419300 BALANCE TRANSFERS -

UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A472 | A474 | A480 | A482 | A476 | A484 | F302 |  |
|  |  |  |  | A478 | A486 |  |  |

BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A492R | A506 | A540 | A550 | A488 | A494 | A548 |  |
| A496 | A508 | A544 | A552 | A490 | A542 | A554 |  |
|  |  |  |  | A492 | A546 | F302 |  |

ACCOUNT NUMBER AND TITLE: 419600 BALANCE TRANSFERS-IN -

EXPIRED TO EXPIRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A467 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 419700 BALANCE TRANSFERS-OUT -

EXPIRED TO EXPIRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | A469 |  |  |  |

ACCOUNT NUMBER AND TITLE: 419900 TRANSFER OF EXPIRED

EXPENDITURE TRANSFERS - RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A458 | F372 |  |  | A456 | F372R |  |  |

ACCOUNT NUMBER AND TITLE: 420100 TOTAL ACTUAL RESOURCES -

COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | F301AP | F302 | F314 | F390 |

RESOURCES - DISPOSITION OF CANCELED PAYABLES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | D145 |  |  |  |

ACCOUNT NUMBER AND TITLE: 421000 ANTICIPATED REIMBURSEMENTS

AND OTHER INCOME

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A702 | F116 |  |  | A706 | C182 | F112 |  |
|  |  |  |  | A708 | C650 |  |  |

ACCOUNT NUMBER AND TITLE: 421200 LIQUIDATION OF DEFICIENCY -

OFFSETTING COLLECTIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C110 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 421500 ANTICIPATED EXPENDITURE

TRANSFERS FROM TRUST FUNDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A114 | F116 |  |  | A498 | F112 |  |  |

ACCOUNT NUMBER AND TITLE: 422100 UNFILLED CUSTOMER ORDERS

WITHOUT ADVANCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A704 | A706 | C101 | F380R | A714 | C103 | C430 | F380 |
|  |  |  |  | A715 | C182 | F109 |  |

WITH ADVANCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A704 | C182 | F382R |  | A710 | B610 | F110 | F382 |

ACCOUNT NUMBER AND TITLE: 422500 EXPENDITURE TRANSFERS

FROM TRUST FUNDS - RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A498 | D144 | F372R | F384R | A499 | D144R | F384 |  |
|  |  |  |  | A502 | F372 |  |  |

ACCOUNT NUMBER AND TITLE: 423000 UNFILLED CUSTOMER ORDERS

WITHOUT ADVANCE - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A546 | F380 |  |  | A544 | F380R |  |  |

ACCOUNT NUMBER AND TITLE: 423100 UNFILLED CUSTOMER ORDERS

WITH ADVANCE - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A554 | F382 |  |  | A552 | F382R |  |  |

ACCOUNT NUMBER AND TITLE: 423200 APPROPRIATION TRUST FUND

EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A542 | F384 |  |  | A540 | F384R |  |  |

INCOME EARNED - RECEIVABLE - TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A542 | F386 |  |  | A540 | F386R |  |  |

ACCOUNT NUMBER AND TITLE: 423400 OTHER FEDERAL RECEIVABLES -

TRANSFERRED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A542 | F388 |  |  | A540 | F388R |  |  |

ACCOUNT NUMBER AND TITLE: 424000 APPROPRIATIONS REDUCED BY

OFFSETTING COLLECTIONS OR RECEIPTS - COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F148 |  |  |  | C205 |  |  |  |

ACCOUNT NUMBER AND TITLE: 425100 REIMBURSEMENTS AND OTHER

INCOME EARNED - RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A714 | A715 | C430 | F386R | C185 | C186 | F144 | F386 |

ACCOUNT NUMBER AND TITLE: 425200 REIMBURSEMENTS AND OTHER

INCOME EARNED - COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A251 | A710 | C186 |  | F302 |  |  |  |
| A708 | C185 | C753 |  |  |  |  |  |

CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B610 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 425500 EXPENDITURE TRANSFERS FROM

TRUST FUNDS - COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A502 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 426000 ACTUAL COLLECTIONS OF

"GOVERNMENTAL-TYPE" FEES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C109 |  |  | C110 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 426100 ACTUAL COLLECTIONS OF

BUSINESS-TYPE FEES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C109 | C116 | C117 | C110 | F302 |  |  |

ACCOUNT NUMBER AND TITLE: 426200 ACTUAL COLLECTIONS OF LOAN

PRINCIPAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C109 |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 426300 ACTUAL COLLECTIONS OF LOAN

INTEREST

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C109 | C154 |  | F302 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C109 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 426500 ACTUAL COLLECTIONS FROM

SALE OF FORECLOSED PROPERTY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C109 | C614 | C628 |  | F302 |  |  |  |
| C612 | C616 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 426600 OTHER ACTUAL BUSINESS-TYPE

COLLECTIONS FROM NON- FEDERAL SOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C127 | C601 | C640 | A710 | B446 | C419 |  |
| C109 | C148 | C609 | C646 | B210 | C110 | F302 |  |
| C113 | C157 | C626 | D616 |  |  |  |  |
| C115 | C158 | C630 |  |  |  |  |  |
| C119 | C423 | C632 |  |  |  |  |  |
| C126 | C600 | C634 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 426700 OTHER ACTUAL

"GOVERNMENTAL-TYPE" COLLECTIONS FROM NON- FEDERAL SOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C109 |  |  | B118 | C110 | F302 |  |

SUBSIDY COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C103 | C106 |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 427300 INTEREST COLLECTED FROM

TREASURY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C204 | C608 | C784 | B124AP | B129 | B163AP | C708 |
| C109 | C453 | C618 |  | B126 | B160AP | C457 | F302 |
| C124 | C602 | C702 |  | B126AP | B162 | C604 |  |
| C140 | C606 | C706 |  | B128AP | B162AP | C704 |  |

ACCOUNT NUMBER AND TITLE: 427500 ACTUAL COLLECTIONS FROM

LIQUIDATING FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 427600 ACTUAL COLLECTIONS FROM

FINANCING FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C107 | C109 |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 427700 OTHER ACTUAL COLLECTIONS -

FEDERAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B121AP | C107 | C140 | C647 | C110 | F302 |  |  |
| B135 | C109 | C646 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 428300 INTEREST RECEIVABLE FROM

TREASURY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C416 |  |  |  | C140 |  |  |  |

LIQUIDATING FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C412 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 428700 OTHER FEDERAL RECEIVABLES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C415 | C648 | F388R |  | C140 | C647 | F388 |  |
| C416 | C650 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 429000 AMORTIZATION OF INVESTMENTS

IN U.S. TREASURY ZERO COUPON BONDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E113 |  |  |  | F302 |  |  |  |

ACCOUNT NUMBER AND TITLE: 429500 ADJUSTMENTS TO THE EXCHANGE

STABILIZATION FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D575 | D592 | D604 |  | D573 | D594 | D606 |  |
| D591 | D595 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 431000 ANTICIPATED RECOVERIES OF

PRIOR-YEAR OBLIGATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A138 | A140 | F116 |  | C130 | C136 | D134 | F112 |
|  |  |  |  | C132 | D110 | D308AP |  |

PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D140 | D144R | F334 |  | D142 | D144 | F334 |  |

ACCOUNT NUMBER AND TITLE: 435000 CANCELED AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D145 |  |  |  | F120 | F128AP |  |  |

ACCOUNT NUMBER AND TITLE: 435100 PARTIAL OR EARLY

CANCELLATION OF AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F301AP | F390 |  |  | F122 | F128AP |  |  |

ACCOUNT NUMBER AND TITLE: 435500 CANCELLATION OF

APPROPRIATION FROM UNAVAILABLE RECEIPTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | F146 |  |  |  |

ACCOUNT NUMBER AND TITLE: 435600 CANCELLATION OF

APPROPRIATION FROM INVESTED BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | F121 |  |  |  |

APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F369 |  |  |  | A519AP | D141AP | F123 |  |

ACCOUNT NUMBER AND TITLE: 436000 APPROPRIATION PURPOSE

FULFILLED - BALANCE NOT AVAILABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | F147 |  |  |  |

ACCOUNT NUMBER AND TITLE: 437000 OFFSET TO APPROPRIATION

REALIZED FOR REDEMPTION OF TREASURY SECURITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | C780 |  |  |  |

ACCOUNT NUMBER AND TITLE: 438200 TEMPORARY REDUCTION - NEW

BUDGET AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F360 | F362 | F366 |  | A135 |  |  |  |

ACCOUNT NUMBER AND TITLE: 438300 TEMPORARY REDUCTION -

PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F360 | F362 | F366 |  | A135 |  |  |  |

ACCOUNT NUMBER AND TITLE: 438400 TEMPORARY

REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A108 |  |  |  | F360 | F364 | F368 | F369 |

ACCOUNT NUMBER AND TITLE: 438700 TEMPORARY REDUCTION OF

APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | A189 |  |  |  |

ACCOUNT NUMBER AND TITLE: 438800 TEMPORARY REDUCTION OF

APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | A189 |  |  |  |

ACCOUNT NUMBER AND TITLE: 439000 REAPPROPRIATIONS -

TRANSFERS-OUT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 |  |  |  | A112 |  |  |  |

ACCOUNT NUMBER AND TITLE: 439100 ADJUSTMENTS TO INDEFINITE

APPROPRIATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F107 | F302 |  |  | F106 |  |  |  |

ACCOUNT NUMBER AND TITLE: 439200 PERMANENT REDUCTION - NEW

BUDGET AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 | F304 | F306 |  | A131 | A133 | A136 |  |
|  |  |  |  | A132 | A134 | A185AP |  |

ACCOUNT NUMBER AND TITLE: 439300 PERMANENT REDUCTION -

PRIOR-YEAR BALANCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F302 | F304 | F306 |  | A131 | A133 | A136 |  |
|  |  |  |  | A132 | A134 | A185AP |  |

ACCOUNT NUMBER AND TITLE: 439400 RECEIPTS UNAVAILABLE FOR

OBLIGATION UPON COLLECTION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A190 | B126 | B160AP | C604 | A108 | A531 | C606 | C750 |
| A520 | B126AP | B162AP |  | A188 | C114 | C608 | C752 |
| A530 | B128AP | B163AP |  | A195 | C124 | C618 | C754 |
| B124AP | B129 | C458 |  | A250 | C454 | C622 | E113 |
|  |  |  |  | A530R | C602 | C624 | F359 |

ACCOUNT NUMBER AND TITLE: 439500 AUTHORITY UNAVAILABLE FOR

OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A128R | A197R | A198R | F126 | A128 |  |  |  |

ACCOUNT NUMBER AND TITLE: 439600 SPECIAL AND TRUST FUND

REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F359 |  |  |  | A130 |  |  |  |

ACCOUNT NUMBER AND TITLE: 439700 RECEIPTS AND

APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B124AP | B128AP | B162AP | F316 | A127 | F334 | F358 |  |
| B126 | B129 | B163AP | F334 |  |  |  |  |
| B126AP | B160AP | F132 | F354 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 439701 UNOBLIGATED BALANCES OF

RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | A124 |  |  |  |

ACCOUNT NUMBER AND TITLE: 439800 OFFSETTING COLLECTIONS

TEMPORARILY PRECLUDED FROM OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B124AP | B128AP | B162AP | F318 | A129 | E113 |  |  |
| B126 | B129 | B163AP | F356 |  |  |  |  |
| B126AP | B160AP | F134 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 439900 SPECIAL AND TRUST FUND

REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F358 |  |  |  | A139 |  |  |  |

ACCOUNT NUMBER AND TITLE: 442000 UNAPPORTIONED AUTHORITY -

PENDING RESCISSION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A136 | A137R | F308 | F312 | A137 |  |  |  |

ACCOUNT NUMBER AND TITLE: 443000 UNAPPORTIONED AUTHORITY -

OMB DEFERRAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A126R | F308 | F312 |  | A126 |  |  |  |

ACCOUNT NUMBER AND TITLE: 445000 UNAPPORTIONED AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A116 | A178 | B126AP | D126 | A102 | A199R | A702 | C636 |
| A118 | A185AP | B128AP | D136 | A104 | A202 | B121AP | C702 |
| A124 | A189 | B129 | D138 | A108 | A212 | B135 | C706 |
| A125 | A199 | B131 | D141AP | A110 | A250 | C106 | C750 |
| A126 | A213 | B135AP | D436 | A114 | A251 | C114 | C751 |
| A127 | A426 | B137 | D438 | A126R | A402 | C124 | C752 |
| A128 | A430 | B137AP | F104 | A128R | A408 | C130 | C753 |
| A129 | A440 | B139 | F106 | A137R | A410 | C132 | C754 |
| A130 | A442 | B160AP | F108 | A138 | A416 | C136 | C755 |
| A131 | A470 | B162 | F112 | A140 | A420 | C158 | D108 |
| A132 | A484 | B162AP | F113 | A152 | A444 | C172 | D110 |
| A133 | A486 | B163AP | F118 | A161 | A446 | C176 | D120 |
| A134 | A499 | B416 | F121 | A162 | A448 | C190 | D134 |
| A135 | A514 | C456 | F122 | A166 | A450 | C204 | D136AP |
| A137 | A519AP | C457 | F123 | A167 | A458 | C452 | D138AP |
| A139 | A712 | C604 | F128AP | A176 | A460 | C453 | D308AP |
| A142 | B118 | C704 | F147 | A178R | A462 | C602 | F107 |
| A143 | B121 | C708 | F312 | A184 | A468 | C606 | F108R |
| A148 | B121AP | D107 | F334 | A186 | A480 | C608 | F112 |
| A164 | B124AP | D114 |  | A190 | A482 | C609 | F114 |
| A174 | B126 | D122 |  | A192 | A498 | C618 | F116 |
|  |  |  |  | A194 | A499AP | C622 | F126 |
|  |  |  |  | A195 | A510 | C624 | F128 |
|  |  |  |  | A196 | A511 | C626 | F308 |
|  |  |  |  | A197AP | A516 | C630 | F334 |
|  |  |  |  | A197R | A528 | C632 |  |
|  |  |  |  | A198R | A532 | C634 |  |

ACCOUNT NUMBER AND TITLE: 451000 APPORTIONMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A120 | A499 | B129 | C708 | A116 | C114AP | C602 | C702 |
| A135 | A500 | B137 | D141AP | A122 | C116AP | C602AP | C702AP |
| A163 | A512 | B138 | F106 | A177 | C124 | C606 | C704AP |
| A165 | A514 | B160AP | F108 | A186AP | C124AP | C606AP | C706 |
| A179 | A519AP | B162 | F112 | A212AP | C130AP | C608 | C706AP |
| A404 | A534 | B162AP | F113 | A500R | C132AP | C612AP | C708AP |
| A406 | A712R | B163AP | F121 | A706AP | C136AP | C614AP | D108AP |
| A412 | B107 | B416 | F122 | A708AP | C154AP | C616AP | D110AP |
| A414 | B121AP | C106AP | F123 | B126AP | C182AP | C618 | D134AP |
| A426 | B124AP | C604 | F128AP | B162AP | C204 | C618AP | F107 |
| A430 | B126 | C604R | F147 | C106AP | C204AP | C626AP | F108R |
| A440 | B126AP | C608R | F308 | C107AP | C412AP | C640AP |  |
| A442 | B128AP | C704 | F312 | C109AP | C416AP | C650AP |  |

ACCOUNT NUMBER AND TITLE: 459000 APPORTIONMENTS -

ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A122 | C114AP | C416AP | C702AP | A118 | A712R | C604R | C608R |
| A186AP | C116AP | C602AP | C704AP |  |  |  |  |
| A212AP | C124AP | C606AP | C706AP |  |  |  |  |
| A706AP | C130AP | C612AP | C708AP |  |  |  |  |
| A708AP | C132AP | C614AP | D108AP |  |  |  |  |
| B126AP | C136AP | C616AP | D110AP |  |  |  |  |
| B162AP | C154AP | C618AP | D134AP |  |  |  |  |
| C106AP | C182AP | C626AP | F112 |  |  |  |  |
| C107AP | C204AP | C640AP |  |  |  |  |  |
| C109AP | C412AP | C650AP |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 461000 ALLOTMENTS - REALIZED

RESOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A135 | A534 | B308 | E104 | A120 | C107AP | C182AP | C650AP |
| A148 | A712 | B314 | E106 | A122 | C109AP | C204AP | C702AP |
| A154AP | A712R | B406 | E108 | A186AP | C112 | C412AP | C704AP |
| A163 | B102 | B412 | E109 | A212AP | C114AP | C416AP | C706AP |
| A165 | B104 | B416 | E204AP | A500R | C116AP | C452 | C708AP |
| A168AP | B106 | B418 | E412 | A706AP | C124AP | C453 | D108AP |
| A189 | B107 | B428 | F106 | A708AP | C130AP | C602AP | D110AP |
| A404 | B108 | B430 | F108 | B126AP | C132AP | C606AP | D134AP |
| A406 | B109 | B436 | F109 | B162AP | C134 | C612AP | F107 |
| A412 | B114 | C406 | F110 | B302R | C136AP | C614AP | F108R |
| A414 | B116 | C456 | F113 | B306R | C137 | C616AP | F111 |
| A426 | B121AP | C457 | F121 | B310 | C138 | C618AP |  |
| A430 | B122 | C604R | F122 | B404 | C139 | C626AP |  |
| A440 | B137 | C608R | F123 | C106AP | C154AP | C640AP |  |
| A442 | B138 | D112 | F128AP |  |  |  |  |
| A499 | B152 | D141AP | F147 |  |  |  |  |
| A500 | B154 | D436 | F308 |  |  |  |  |
| A512 | B202 | D438 | F312 |  |  |  |  |
| A514 | B302 | D502 |  |  |  |  |  |
| A519AP | B306 | E102 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 462000 UNOBLIGATED FUNDS EXEMPT

FROM APPORTIONMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A119 | A430 | B135AP | D114 | A102 | A448 | C130AP | C640 |
| A124 | A440 | B137 | D122 | A104 | A450 | C132 | C640AP |
| A127 | A442 | B137AP | D126 | A108 | A458 | C132AP | C702 |
| A128 | A470 | B138 | D141AP | A110 | A460 | C134 | C702AP |
| A129 | A484 | B152 | D436 | A114 | A462 | C136 | C704AP |
| A130 | A486 | B154 | D438 | A123 | A468 | C136AP | C706 |
| A131 | A499 | B160AP | E102 | A128R | A480 | C138 | C706AP |
| A132 | A500 | B162 | E104 | A137R | A482 | C139 | C708AP |
| A133 | A512 | B162AP | E106 | A152 | A498 | C154AP | C750 |
| A134 | A514 | B163AP | E108 | A162 | A499AP | C158 | C751 |
| A135 | A519AP | B304 | E109 | A166 | A500R | C172 | C752 |
| A136 | A520 | B306 | E204AP | A176 | A510 | C176 | C753 |
| A137 | A530 | B308 | E412 | A177 | A516 | C182AP | C754 |
| A139 | A534 | B316 | F104 | A178R | A528 | C190 | C755 |
| A148 | A712 | B406 | F106 | A186 | A530R | C204 | D108 |
| A154AP | A712R | B412 | F108 | A186AP | A531 | C204AP | D108AP |
| A164 | B102 | B416 | F109 | A190 | A702 | C412AP | D110 |
| A168AP | B103 | B418 | F110 | A192 | A706AP | C416AP | D110AP |
| A174 | B107 | B430 | F113 | A194 | B126AP | C452 | D120 |
| A178 | B109 | C456 | F121 | A195 | B162AP | C453 | D134 |
| A179 | B121 | C457 | F122 | A196 | B304R | C602 | D134AP |
| A185AP | B121AP | C604 | F123 | A197AP | B306R | C602AP | D136AP |
| A189 | B124AP | C604R | F128AP | A197R | B312 | C606 | D138AP |
| A404 | B126 | C608R | F147 | A198R | B404 | C606AP | D141 |
| A406 | B126AP | C704 | F312 | A212 | C106AP | C608 | D308AP |
| A412 | B128AP | C708 |  | A212AP | C107AP | C612AP | F107 |
| A414 | B129 | C780 |  | A250 | C109AP | C614AP | F108R |
| A426 | B131 | D107 |  | A251 | C112 | C616AP | F111 |
|  |  |  |  | A402 | C114 | C618 | F123AP |
|  |  |  |  | A416 | C114AP | C618AP | F310 |
|  |  |  |  | A420 | C116AP | C622 |  |
|  |  |  |  | A444 | C124 | C624 |  |
|  |  |  |  | A446 | C124AP | C626AP |  |

ACCOUNT NUMBER AND TITLE: 463000 FUNDS NOT AVAILABLE FOR

COMMITMENT/OBLIGATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F308 | F312 |  |  | A138 | A140 |  |  |

ACCOUNT NUMBER AND TITLE: 463500 FUNDS NOT AVAILABLE -

ADJUSTMENTS TO THE EXCHANGE STABILIZATION FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A501 | C419 | D606 | D614 | C113 | C127 | C600 | D592 |
| B210 | D573 | D608 |  | C115 | C148 | C601 | D604 |
| B444 | D594 | D612 |  | C119 | C157 | C784 | D610 |
|  |  |  |  | C126 | C423 | D575 | D616 |

ACCOUNT NUMBER AND TITLE: 465000 ALLOTMENTS - EXPIRED

AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A112 | A469 | D114 | F121 | A408 | A467 | C136 | D138AP |
| A432 | A484 | D122 | F123 | A410 | A480 | D102 | D308AP |
| A434 | A499 | D126 | F128AP | A436 | A499AP | D108 | F128 |
| A452 | A513 | D141AP | F144 | A438 | C130 | D120 | F312 |
| A456 | A519AP | D436 | F146 | A454 | C132 | D136AP |  |
| A464 | A712 | D438 |  |  |  |  |  |
| A466 | D106 | F120 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 469000 ANTICIPATED RESOURCES -

PROGRAMS EXEMPT FROM APPORTIONMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A123 | C114AP | C412AP | C640AP | A119 | A712R | C604R | C608R |
| A186AP | C116AP | C416AP | C702AP |  |  |  |  |
| A212AP | C124AP | C602AP | C704AP |  |  |  |  |
| A706AP | C130AP | C606AP | C706AP |  |  |  |  |
| B126AP | C132AP | C612AP | C708AP |  |  |  |  |
| B162AP | C136AP | C614AP | D108AP |  |  |  |  |
| C106AP | C154AP | C616AP | D110AP |  |  |  |  |
| C107AP | C182AP | C618AP | D134AP |  |  |  |  |
| C109AP | C204AP | C626AP | F112 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 470000 COMMITMENTS - PROGRAMS

SUBJECT TO APPORTIONMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A154AP | B137 | B309 | B606 | B302 | B306R | D502 |  |
| A168AP | B302R | B310 | F113 |  |  |  |  |
| A499 | B306 | B314 | F308 |  |  |  |  |
| B121AP | B308 | B416 | F312 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 472000 COMMITMENTS - PROGRAMS

EXEMPT FROM APPORTIONMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A154AP | B137 | B312 | F310 | B304 | B306R |  |  |
| A168AP | B304R | B316 | F312 |  |  |  |  |
| A499 | B306 | B416 |  |  |  |  |  |
| B121AP | B308 | F113 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 480100 UNDELIVERED ORDERS -

OBLIGATIONS, UNPAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A146 | B306R | B438 | E104 | A154AP | B306 | B312 | B316 |
| B104 | B308 | C408 | E106 | A168AP | B310 | B314 | F330 |
| B105 | B402 | C432 | E108 |  |  |  |  |
| B107 | B404 | D134 | F111 |  |  |  |  |
| B130 | B436 | E102 | F332 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 480200 UNDELIVERED ORDERS -

OBLIGATIONS, PREPAID/ADVANCED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B604 | C112 | F328 |  | B308 | B309 | F326 |  |

ACCOUNT NUMBER AND TITLE: 483100 UNDELIVERED ORDERS -

OBLIGATIONS TRANSFERRED, UNPAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A488 | A490 | F330 |  | A506 | A508 | F332 |  |

ACCOUNT NUMBER AND TITLE: 483200 UNDELIVERED ORDERS -

OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A494 | A548 | F326 |  | A496 | A550 | F328 |  |

ACCOUNT NUMBER AND TITLE: 487100 DOWNWARD ADJUSTMENTS OF

PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A499AP | D134 | D138AP |  | F332 |  |  |  |
| D120 | D136AP |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 487200 DOWNWARD ADJUSTMENTS OF

PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C130 |  |  |  | F328 |  |  |  |

ACCOUNT NUMBER AND TITLE: 488100 UPWARD ADJUSTMENTS OF

PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F330 |  |  |  | D114 |  |  |  |

ACCOUNT NUMBER AND TITLE: 488200 UPWARD ADJUSTMENTS OF

PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F326 |  |  |  | D122 |  |  |  |

ACCOUNT NUMBER AND TITLE: 490100 DELIVERED ORDERS -

OBLIGATIONS, UNPAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A500R | B112 | B446 | F325 | A500 | B428 | D134 | E104 |
| A504 | B113 | D610 |  | A501 | B430 | D591 | E106 |
| B110 | B210 | D616 |  | B402 | B436 | D595 | E108 |
|  |  |  |  | B406 | B438 | D608 | E109 |
|  |  |  |  | B412 | B444 | D612 | E204AP |
|  |  |  |  | B416 | C614 | D614 | E412 |
|  |  |  |  | B418 | D112 | E102 | F324 |

ACCOUNT NUMBER AND TITLE: 490200 DELIVERED ORDERS -

OBLIGATIONS, PAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C134 | C138 | F314 |  | A146 | B105 | B116 | B604 |
| C137 | C139 | F322 |  | A504 | B106 | B121AP | B606 |
|  |  |  |  | A512 | B107 | B122 | C406 |
|  |  |  |  | A513 | B108 | B130 | C408 |
|  |  |  |  | A514 | B109 | B137 | C432 |
|  |  |  |  | A712 | B110 | B138 | D436 |
|  |  |  |  | B102 | B112 | B152 | F320 |
|  |  |  |  | B103 | B113 | B154 |  |
|  |  |  |  | B104 | B114 | B202 |  |

ACCOUNT NUMBER AND TITLE: 493100 DELIVERED ORDERS -

OBLIGATIONS TRANSFERRED, UNPAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A492 | F324 |  |  | A492R | F325 |  |  |

ACCOUNT NUMBER AND TITLE: 497100 DOWNWARD ADJUSTMENTS OF

PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D102 | D141 | D308AP | F128 | F325 |  |  |  |
| D110 | D142 | F123AP |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 497200 DOWNWARD ADJUSTMENTS OF

PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A511 | C136 | C753 | D108 | F322 |  |  |  |
| C132 | C751 | C755 | D308AP |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 498100 UPWARD ADJUSTMENTS OF

PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F324 |  |  |  | D106 | D107 | D140 |  |

ACCOUNT NUMBER AND TITLE: 498200 UPWARD ADJUSTMENTS OF

PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F320 |  |  |  | D126 |  |  |  |

ACCOUNT NUMBER AND TITLE: 510000 REVENUE FROM GOODS SOLD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A708 | C145 | C430 | C648 |
|  |  |  |  | A710 | C420 | C640 | C650 |
|  |  |  |  | A714 | C424 | C644 | F144AP |
|  |  |  |  | C109 | C426 | C646 |  |

ACCOUNT NUMBER AND TITLE: 510900 CONTRA REVENUE FOR GOODS

SOLD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D436 |  |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 520000 REVENUE FROM SERVICES

PROVIDED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F144 | F336 | H301 |  | A186 | A714 | C190 | C426 |
|  |  |  |  | A188 | C109 | C420 | C650 |
|  |  |  |  | A708 | C145 | C422 | F144AP |
|  |  |  |  | A710 | C188 | C424 |  |

ACCOUNT NUMBER AND TITLE: 520900 CONTRA REVENUE FOR SERVICES

PROVIDED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D436 |  |  | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 531000 INTEREST REVENUE - OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | A186 | C145 | C404AP | C438 |
|  |  |  |  | A188 | C154 | C416 | E121 |
|  |  |  |  | C109 | C188 | C420 | F144AP |
|  |  |  |  | C141 | C402 | C422 |  |

ACCOUNT NUMBER AND TITLE: 531100 INTEREST REVENUE -

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C455 | C611 | E117R | H301 | A186 | C145 | C420 | C784 |
| C605 | C619 | F336 |  | A188 | C154 | C422 | D612 |
|  |  |  |  | A250 | C188 | C423 | D614 |
|  |  |  |  | A251 | C402 | C450 | E113 |
|  |  |  |  | B144 | C404AP | C603 | E117 |
|  |  |  |  | B153 | C416 | C607 | E119 |
|  |  |  |  | C109 | C418 | C621 | F144AP |
|  |  |  |  | C141 | C419 | C624 |  |

ACCOUNT NUMBER AND TITLE: 531200 INTEREST REVENUE - LOANS

RECEIVABLE/UNINVESTED FUNDS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | A186 | C145 | C404AP | C436 |
|  |  |  |  | A188 | C148 | C416 | C437AP |
|  |  |  |  | C107 | C154 | C420 | F144AP |
|  |  |  |  | C109 | C188 | C422 |  |
|  |  |  |  | C141 | C402 | C435 |  |

ACCOUNT NUMBER AND TITLE: 531300 INTEREST REVENUE - SUBSIDY

AMORTIZATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | E118 |  |  |  |

ACCOUNT NUMBER AND TITLE: 531400 DIVIDEND INCOME ACCOUNTED

FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | C145 |  |  |  |

ACCOUNT NUMBER AND TITLE: 531500 CONTRA REVENUE FOR DIVIDEND

INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 |  |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 531700 CONTRA REVENUE FOR INTEREST

REVENUE - LOANS RECEIVABLE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D436 | D438 | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 531800 CONTRA REVENUE FOR INTEREST

REVENUE - INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C603 | C621 | D424 | D438 | C605 | C619 | F336 |  |
| C607 | D402 | D436 | E205 | C611 | D402R | H301 |  |

ACCOUNT NUMBER AND TITLE: 531900 CONTRA REVENUE FOR INTEREST

REVENUE - OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D436 | D438 | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 532000 PENALTIES AND FINES

REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | A186 | C141 | C404AP | C422 |
|  |  |  |  | A188 | C188 | C416 | F144AP |
|  |  |  |  | C109 | C402 | C420 |  |

ACCOUNT NUMBER AND TITLE: 532400 CONTRA REVENUE FOR

PENALTIES AND FINES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D424 | D436 | D438 |  | F336 | H301 |  |  |

ACCOUNT NUMBER AND TITLE: 532500 ADMINISTRATIVE FEES

REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | A186 | C141 | C402 | C420 |
|  |  |  |  | A188 | C145 | C404AP | C422 |
|  |  |  |  | C109 | C188 | C416 | F144AP |

ACCOUNT NUMBER AND TITLE: 532900 CONTRA REVENUE FOR

ADMINISTRATIVE FEES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D436 | D438 | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 540000 FUNDED BENEFIT PROGRAM

REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | A186 | C109 | C416 | C422 |
|  |  |  |  | A715 | C190 | C420 | F144AP |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | C421 |  |  |  |

ACCOUNT NUMBER AND TITLE: 540600 CONTRA REVENUE FOR

UNFUNDED FECA BENEFIT REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 540900 CONTRA REVENUE FOR FUNDED

BENEFIT PROGRAM REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D436 | D438 |  | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 550000 INSURANCE AND GUARANTEE

PREMIUM REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | C109 | C422 | F144AP |  |
|  |  |  |  | C420 | C424 |  |  |

ACCOUNT NUMBER AND TITLE: 550900 CONTRA REVENUE FOR

INSURANCE AND GUARANTEE PREMIUM REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D436 | D438 |  | D402R | F336 | H301 |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | A186 | C158 | C404AP |  |
|  |  |  |  | A188 | C192 | C420 |  |
|  |  |  |  | C141 | C402 | F144AP |  |

ACCOUNT NUMBER AND TITLE: 560900 CONTRA REVENUE FOR

DONATIONS - FINANCIAL RESOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D436 | D438 |  | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 561000 DONATED REVENUE -

NONFINANCIAL RESOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 | H301 |  |  | C102 | C164 |  |  |

ACCOUNT NUMBER AND TITLE: 561900 CONTRA DONATED REVENUE -

NONFINANCIAL RESOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D436 | D438 |  | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 564000 FORFEITURE REVENUE - CASH

AND CASH EQUIVALENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A186 | C172 | C174 | D554 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 |  |  |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 565000 FORFEITURE REVENUE -

FORFEITURES OF PROPERTY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A186 | C636 | D554 | D558 |

ACCOUNT NUMBER AND TITLE: 565900 CONTRA FORFEITURE REVENUE -

FORFEITURES OF PROPERTY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 |  |  |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C132R | C137R | D102R | F128R | A146AP | B134 | B436AP | D134AP |
| C134R | C138R | D108R | F148R | A514AP | B202AP | B438AP | E102AP |
| C136R | C139R | D110R | F336 | B102AP | B402AP | B604AP | E104AP |
|  |  |  |  | B105AP | B406AP | C136AP | E106AP |
|  |  |  |  | B106AP | B412AP | C408AP | E108AP |
|  |  |  |  | B107AP | B416AP | D106AP | E109AP |
|  |  |  |  | B109AP | B418AP | D107AP | E204AP |
|  |  |  |  | B122AP | B428AP | D114AP | E412AP |
|  |  |  |  | B130AP | B430AP | D126AP |  |

DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310R | D312R | F336 |  | D304 | D306AP | D308AP |  |

ACCOUNT NUMBER AND TITLE: 570800 EXPENDED APPROPRIATIONS -

PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310R | D312R | F336 |  | D304 | D306AP | D308AP |  |

ACCOUNT NUMBER AND TITLE: 570900 EXPENDED APPROPRIATIONS -

PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D310R | D312R | F336 |  | D302 | D306AP | D308AP |  |

ACCOUNT NUMBER AND TITLE: 572000 FINANCING SOURCES

TRANSFERRED IN WITHOUT REIMBURSEMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E610 | F336 |  |  | A550 | E606 | E608 |  |

REIMBURSEMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A548 | E510 | E512 |  | E514 | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 574000 APPROPRIATED DEDICATED

COLLECTIONS TRANSFERRED IN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A133AP | A184 | A185 | A189AP |

ACCOUNT NUMBER AND TITLE: 574500 APPROPRIATED DEDICATED

COLLECTIONS TRANSFERRED OUT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A133 | A185AP | F146 |  | F336 |  |  |  |
| A183 | A189 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 575000 EXPENDITURE FINANCING

SOURCES - TRANSFERS-IN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A456 | A499 | D144R | F336 | A458 | A510 | C109 | C415 |
|  |  |  |  | A498 | A511 | C403 | D144 |

OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A135AP | A518 | A542 | F123AP | A161 | A416 | A462 | A528 |
| A422 | A519 | A546 | F336 | A167 | A420 | A467 | A531 |
|  |  |  |  | A171 | A438 | A474 | A532 |
|  |  |  |  | A173 | A446 | A482 |  |
|  |  |  |  | A177 | A450 | A508 |  |
|  |  |  |  | A410 | A454 | A516 |  |

ACCOUNT NUMBER AND TITLE: 575600 NONEXPENDITURE FINANCING

SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | C196 | E516 |  |  |

ACCOUNT NUMBER AND TITLE: 576000 EXPENDITURE FINANCING

SOURCES - TRANSFERS-OUT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A500 | A512 | A514 |  | A500R | D142 | F336 |  |
| A501 | A513 | D140 |  | D141 | F123AP |  |  |

ACCOUNT NUMBER AND TITLE: 576500 NONEXPENDITURE FINANCING

SOURCES - TRANSFERS-OUT - OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A134 | A414 | A452 | A488 | A424 | A523 | A540 | F336 |
| A163 | A426 | A466 | A520 | A522 | A530R | A544 |  |
| A165 | A430 | A469 | A530 |  |  |  |  |
| A179 | A434 | A478 | A534 |  |  |  |  |
| A406 | A442 | A486 | F121 |  |  |  |  |

CAPITAL TRANSFERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A143 | B139 |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 577500 NONBUDGETARY FINANCING

SOURCES TRANSFERRED IN

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | C155 | C420 | E604 | F144AP |

ACCOUNT NUMBER AND TITLE: 577600 NONBUDGETARY FINANCING

SOURCES TRANSFERRED OUT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D148 | E508 | E509 |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 578000 IMPUTED FINANCING SOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | E402 |  |  |  |

ACCOUNT NUMBER AND TITLE: 579000 OTHER FINANCING SOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A202 | C119 | C145 | C430 |

ACCOUNT NUMBER AND TITLE: 579100 ADJUSTMENT TO FINANCING

SOURCES - CREDIT REFORM

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D146 | D147AP | F336 |  | D147 |  |  |  |

LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B425 |  |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 579500 SEIGNIORAGE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | C145 |  |  |  |

ACCOUNT NUMBER AND TITLE: 580000 TAX REVENUE COLLECTED - NOT

OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A186 | C141 | D586 |  |
|  |  |  |  | A188 | C143AP |  |  |

ACCOUNT NUMBER AND TITLE: 580100 TAX REVENUE COLLECTED -

INDIVIDUAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580200 TAX REVENUE COLLECTED -

CORPORATE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580300 TAX REVENUE COLLECTED -

UNEMPLOYMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A188 | C141 | C143AP | D586 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580500 TAX REVENUE COLLECTED -

ESTATE AND GIFT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580600 TAX REVENUE COLLECTED -

CUSTOMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 582000 TAX REVENUE ACCRUAL

ADJUSTMENT - NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

ACCOUNT NUMBER AND TITLE: 582100 TAX REVENUE ACCRUAL

ADJUSTMENT - INDIVIDUAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

ACCOUNT NUMBER AND TITLE: 582200 TAX REVENUE ACCRUAL

ADJUSTMENT - CORPORATE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

ACCOUNT NUMBER AND TITLE: 582400 TAX REVENUE ACCRUAL

ADJUSTMENT - EXCISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

ACCOUNT NUMBER AND TITLE: 582500 TAX REVENUE ACCRUAL

ADJUSTMENT - ESTATE AND GIFT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

ACCOUNT NUMBER AND TITLE: 582600 TAX REVENUE ACCRUAL

ADJUSTMENT - CUSTOMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | D586 | F336 |  | C402 | C404AP | C422 |  |

ACCOUNT NUMBER AND TITLE: 583000 CONTRA REVENUE FOR TAXES -

NOT OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 583100 CONTRA REVENUE FOR TAXES -

INDIVIDUAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 583300 CONTRA REVENUE FOR TAXES -

UNEMPLOYMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 583400 CONTRA REVENUE FOR TAXES -

EXCISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 583500 CONTRA REVENUE FOR TAXES -

ESTATE AND GIFT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 583600 CONTRA REVENUE FOR TAXES -

CUSTOMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D438 |  | D402R | F336 |  |  |

ACCOUNT NUMBER AND TITLE: 589000 TAX REVENUE REFUNDS - NOT

OTHERWISE CLASSIFIED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

INDIVIDUAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 589200 TAX REVENUE REFUNDS -

CORPORATE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 589300 TAX REVENUE REFUNDS -

UNEMPLOYMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 589400 TAX REVENUE REFUNDS -

EXCISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 589500 TAX REVENUE REFUNDS -

ESTATE AND GIFT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 589600 TAX REVENUE REFUNDS -

CUSTOMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B118 | B416 |  |  | F336 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F144 | F336 | H301 |  | A186 | C141 | C404AP | C424 |
|  |  |  |  | A188 | C145 | C416 | C630 |
|  |  |  |  | B200 | C188 | C420 | F144AP |
|  |  |  |  | C109 | C402 | C422 |  |

ACCOUNT NUMBER AND TITLE: 590900 CONTRA REVENUE FOR OTHER

REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D402 | D424 | D436 | D438 | D402R | F336 | H301 |  |

ACCOUNT NUMBER AND TITLE: 591900 REVENUE AND OTHER

FINANCING SOURCES - CANCELLATIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F120 | F122 | F128AP |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 592100 VALUATION CHANGE IN

INVESTMENTS - EXCHANGE STABILIZATION FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D579R | F336 |  |  | D579 |  |  |  |

ACCOUNT NUMBER AND TITLE: 592200 VALUATION CHANGE IN

INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D503R | F336 |  |  | D503 |  |  |  |

INVESTMENTS - BENEFICIAL INTEREST IN TRUST

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D503R | F336 |  |  | C141 | D503 |  |  |

ACCOUNT NUMBER AND TITLE: 599000 COLLECTIONS FOR OTHERS -

STATEMENT OF CUSTODIAL ACTIVITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C141AP | C142 | C143AP | D584 | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 599100 ACCRUED COLLECTIONS FOR

OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C402AP | C404 |  |  | C143AP | D424AP | F336 |  |
|  |  |  |  | D422 | D584 |  |  |

ACCOUNT NUMBER AND TITLE: 599300 OFFSET TO NON-ENTITY

COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C143AP | C146AP | C196AP | D585 | F336 |  |  |  |
| C145AP | C147 | D503AP |  |  |  |  |  |

ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C403AP | C405 | C420AP | E516AP | C143AP | C196AP | D585 |  |
|  |  |  |  | C146AP | D420R | F336 |  |

ACCOUNT NUMBER AND TITLE: 599700 FINANCING SOURCES

TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | A212 |  |  |  |

ACCOUNT NUMBER AND TITLE: 599800 CUSTODIAL COLLECTIONS

TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A210 |  |  |  | F336 |  |  |  |

EXPENSES/PROGRAM COSTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A146 | B154 | C102 | E104 | B446 | C139AP | D582 | E414 |
| A514 | B402 | D106 | E108 | C132 | D102 | E110 | F128 |
| B102 | B406 | D107 | E204AP | C134 | D108 | E112 | F336 |
| B104 | B412 | D126 | E412 | C136AP | D110 | E114 | H300 |
| B105 | B436 | D134 | E418 | C138AP | D308AP | E116 |  |
| B106 | B444 | D510 | E506 |  |  |  |  |
| B107 | B604 | D534 |  |  |  |  |  |
| B138 | B606 | E102 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 615000 EXPENSED ASSET

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 |  |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 619000 CONTRA BAD DEBT EXPENSE -

INCURRED FOR OTHERS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 619900 ADJUSTMENT TO SUBSIDY

EXPENSE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | D112AP | D113 |  |  |

BORROWING FROM THE BUREAU OF THE FISCAL SERVICE AND/OR THE FEDERAL FINANCING BANK

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B109 | B418 |  |  | F336 | H300 |  |  |

ACCOUNT NUMBER AND TITLE: 632000 INTEREST EXPENSES ON

SECURITIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B109 | B418 | E124 |  | E126 | F336 | H300 |  |

ACCOUNT NUMBER AND TITLE: 633000 OTHER INTEREST EXPENSES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B109 | B418 | D614 |  | F336 | H300 |  |  |
| B416 | D612 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 633800 REMUNERATION INTEREST

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B210 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 634000 INTEREST EXPENSE ACCRUED

ON THE LIABILITY FOR LOAN GUARANTEES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E122 |  |  |  | F336 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402 | D106 | D126 | E104 | C132 | D108 | D308AP |  |
| B604 | D107 | D134 | E106 | D102 | D110 | F336 |  |

ACCOUNT NUMBER AND TITLE: 650000 COST OF GOODS SOLD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C630 | C648 | D538 | E110 | B108AP | C414 | D566R | F336 |
| C642 | D106 | D566 | E114 | C132 | D102 | E112 |  |
| C646 | D107 | E102 | E408 | C134 | D308AP | E116 |  |

ACCOUNT NUMBER AND TITLE: 660000 APPLIED OVERHEAD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E110 | E114 | F336 |  | D514 | E404 |  |  |
| E112 | E116 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 661000 COST CAPITALIZATION OFFSET

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | D514 |  |  |  |

ACCOUNT NUMBER AND TITLE: 671000 DEPRECIATION, AMORTIZATION,

AND DEPLETION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E120 |  |  |  | E110 | E114 | E404 |  |
|  |  |  |  | E112 | E116 | F336 |  |

ACCOUNT NUMBER AND TITLE: 672000 BAD DEBT EXPENSE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D404 | D420 |  |  | F336 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| E402 |  |  |  | F336 |  |  |  |

ACCOUNT NUMBER AND TITLE: 679000 OTHER EXPENSES NOT

REQUIRING BUDGETARY RESOURCES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B405 | C137 | D528 | E410 | B108AP | D128 | D566R | F336 |
| B424 | C138AP | D566 | E416 | B424R | D526 | D580 | H300 |
| B446 | C139AP | D582 |  | C414 | D528R | E109R |  |
| C136AP | D518 | E406 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 679500 CONTRA EXPENSE-

NONFIDUCIARY DEPOSIT FUND INTRAGOVERNMENTAL ADMINISTRATIVE FEES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F336 |  |  |  | B407 |  |  |  |

ACCOUNT NUMBER AND TITLE: 680000 FUTURE FUNDED EXPENSES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B420 | D112AP | F130 |  | B424R | D145 | D147AP | H300 |
| B424 | D113 |  |  | B436 | D146 | F336 |  |

EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B422 |  |  |  | F336 | H300 |  |  |

ACCOUNT NUMBER AND TITLE: 690000 NONPRODUCTION COSTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B102 | B436 | D107 |  | B108AP | C414 | D110 | H300 |
| B402 | B604 | D134 |  | C132 | D102 | D308AP |  |
| B406 | D106 | E102 |  | C134 | D108 | F336 |  |

ACCOUNT NUMBER AND TITLE: 711000 GAINS ON DISPOSITION OF

ASSETS - OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 | H301 |  |  | C161 | C626 | C644 | E602 |
|  |  |  |  | C610 | C628 | C646 |  |
|  |  |  |  | C615 | C632 | C648 |  |

ACCOUNT NUMBER AND TITLE: 711100 GAINS ON DISPOSITION OF

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 | H301 |  |  | C602 | C618 | C702 | C753 |
|  |  |  |  | C606 | C622 | C706 |  |
|  |  |  |  | C608 | C624 | C752 |  |

BORROWINGS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 | H301 |  |  | B121AP | B131 | B135 |  |

ACCOUNT NUMBER AND TITLE: 717100 GAINS ON CHANGES IN LONG-

TERM ASSUMPTIONS - FROM EXPERIENCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 |  |  |  | D570 |  |  |  |

ACCOUNT NUMBER AND TITLE: 717200 LOSSES ON CHANGES IN LONG-

TERM ASSUMPTIONS - FROM EXPERIENCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D571 |  |  |  | F340 |  |  |  |

ACCOUNT NUMBER AND TITLE: 718000 UNREALIZED GAINS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 | H301 |  |  | D589 |  |  |  |

ACCOUNT NUMBER AND TITLE: 718100 UNREALIZED GAIN - EXCHANGE

STABILIZATION FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | D592 |  |  |  |

ACCOUNT NUMBER AND TITLE: 719000 OTHER GAINS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 | H301 |  |  | C613 | D574 | D578 | D610 |
|  |  |  |  | D569 | D575 | D604 |  |

SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
|  |  |  |  | D612 |  |  |  |

ACCOUNT NUMBER AND TITLE: 721000 LOSSES ON DISPOSITION OF

ASSETS - OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C161 | C626 | C646 | E602 | F340 | H300 |  |  |
| C609 | C628 | C648 |  |  |  |  |  |
| C610 | C634 | D418 |  |  |  |  |  |
| C615 | C644 | E502 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 721100 LOSSES ON DISPOSITION OF

INVESTMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C602 | C618 | C704 | C755 | F340 | H300 |  |  |
| C604 | C622 | C708 |  |  |  |  |  |
| C608 | C624 | C754 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 721200 LOSSES ON DISPOSITION OF

BORROWINGS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B121AP | B137 | C153 |  | F340 | H300 |  |  |
| B131 | C149 |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 727100 GAINS ON CHANGES IN LONG-

TERM ASSUMPTIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F338 |  |  |  | D570 |  |  |  |

TERM ASSUMPTIONS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D571 |  |  |  | F340 |  |  |  |

ACCOUNT NUMBER AND TITLE: 728000 UNREALIZED LOSSES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D589 |  |  |  | F340 | H300 |  |  |

ACCOUNT NUMBER AND TITLE: 728100 UNREALIZED LOSSES - EXCHANGE

STABILIZATION FUND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D594 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 729000 OTHER LOSSES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| A202AP | C194 | D548 | D573 | B424R | C137 | F340 | H300 |
| A204 | C613 | D564 | D576 |  |  |  |  |
| B108 | D523 | D568 | D606 |  |  |  |  |
| B424 | D542 | D572 | D608 |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 729100 OTHER LOSSES FOR ACCRUED

SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D614 |  |  |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 729200 OTHER LOSSES FROM

IMPAIRMENT OF ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C613 |  |  |  | F340 | H300 |  |  |

ACCOUNT NUMBER AND TITLE: 730000 EXTRAORDINARY ITEMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D550 | F338 | H301 |  | F340 | H300 |  |  |

ACCOUNT NUMBER AND TITLE: 740000 PRIOR-PERIOD ADJUSTMENTS DUE

TO CORRECTIONS OF ERRORS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D312 | F338 | H301 | D308 | D310 | F340 | H300 |

ACCOUNT NUMBER AND TITLE: 740100 PRIOR-PERIOD ADJUSTMENTS DUE

TO CHANGES IN ACCOUNTING PRINCIPLES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D532 | F338 |  | D308 | D310 | F340 | H300 |
| D312 | D536 | H301 |  |  |  |  |  |

ACCOUNT NUMBER AND TITLE: 740500 PRIOR PERIOD ADJUSTMENTS DUE

TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| D306 | D312 | F338 | H301 | D308 | D310 | F340 | H300 |

ACCOUNT NUMBER AND TITLE: 750000 DISTRIBUTION OF INCOME -

DIVIDEND

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C435AP | C437 |  |  | C149AP | C153AP | F125 | F340 |

ACCOUNT NUMBER AND TITLE: 760000 CHANGES IN ACTUARIAL

LIABILITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B426 | F338 |  |  | B426R | F340 |  |  |

ACCOUNT NUMBER AND TITLE: 801000 GUARANTEED LOAN LEVEL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| G102 |  |  |  | F344 | F352 |  |  |

ACCOUNT NUMBER AND TITLE: 801500 GUARANTEED LOAN LEVEL -

UNAPPORTIONED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| G104 |  |  |  | G102 |  |  |  |

ACCOUNT NUMBER AND TITLE: 802000 GUARANTEED LOAN LEVEL -

APPORTIONED

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F346 | G106 |  |  | G104 |  |  |  |

ACCOUNT NUMBER AND TITLE: 804000 GUARANTEED LOAN LEVEL - USED

AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F344 |  |  |  | G106 |  |  |  |

ACCOUNT NUMBER AND TITLE: 804500 GUARANTEED LOAN LEVEL -

UNUSED AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F352 |  |  |  | F346 |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| ACCOUNT NUMBER AND TITLE: | 805000 | GUARANTEED LOAN PRINCIPAL OUTSTANDING | |
| DEBIT |  |  | CREDIT |
| G108 |  | G110 |  |
| ACCOUNT NUMBER AND TITLE: | 805300 | GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER | |
| DEBIT |  |  | CREDIT |
| F348 |  | G108 |  |
| ACCOUNT NUMBER AND TITLE: | 806500 | GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS | |
| DEBIT |  |  | CREDIT |
| G110 |  | F350 |  |
| ACCOUNT NUMBER AND TITLE: | 807000 | GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS | |
| DEBIT |  |  | CREDIT |
| F350 |  | F348 |  |
| ACCOUNT NUMBER AND TITLE: | 809100 | PARTIAL OR EARLY CANCELLATION OF AUTHORITY | |
| DEBIT |  |  | CREDIT |
| E204 |  | F301 | F390AP |

ACCOUNT NUMBER AND TITLE: 809200 OFFSET FOR PARTIAL OR EARLY

CANCELLATION OF AUTHORITY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| F301 | F390AP |  |  | E204 |  |  |  |

ACCOUNT NUMBER AND TITLE: 880100 OFFSET FOR PURCHASES OF

ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| C132R | C136R | F370 |  | B152AP | B430AP | D134AP | G124 |
| C134R | C138R |  |  | B402AP | B438AP | G120 |  |
|  |  |  |  | B406AP | B604AP | G122 |  |

ACCOUNT NUMBER AND TITLE: 880200 PURCHASES OF PROPERTY,

PLANT, AND EQUIPMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402AP | B604AP | G120 |  | C132R | C136R | F370 |  |
| B406AP | D134AP |  |  | C134R | C138R |  |  |

ACCOUNT NUMBER AND TITLE: 880300 PURCHASES OF INVENTORY AND

RELATED PROPERTY

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B402AP | B430AP | B604AP | G122 | C132R | C136R | F370 |  |
| B406AP | B438AP | D134AP |  | C134R | C138R |  |  |

ACCOUNT NUMBER AND TITLE: 880400 PURCHASES OF ASSETS - OTHER

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| DEBIT | | | | CREDIT | | | |
| B152AP | B406AP | D134AP |  | C132R | C136R | F370 |  |
| B402AP | B604AP | G124 |  | C134R | C138R |  |  |