

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 101000 FUND BALANCE WITH TREASURY

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					

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

ACCOUNT NUMBER AND TITLE: 109000 FUND BALANCE WITH TREASURY
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

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

ACCOUNT NUMBER AND TITLE: 119300 INTERNATIONAL MONETARY
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						

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

ACCOUNT NUMBER AND TITLE: 131000 ACCOUNTS RECEIVABLE

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		

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

ACCOUNT NUMBER AND TITLE: 132900 ALLOWANCE FOR LOSS ON TAXES
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	

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

ACCOUNT NUMBER AND TITLE: 134100 INTEREST RECEIVABLE - LOANS

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		

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

ACCOUNT NUMBER AND TITLE: 134500 ALLOWANCE FOR LOSS ON
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	

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

ACCOUNT NUMBER AND TITLE: 135100 CAPITALIZED LOAN INTEREST
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	

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

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	

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**U.S. Standard General Ledger
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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		

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

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

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

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

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**U.S. Standard General Ledger
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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

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

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					

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

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	

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

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	

R = The USSGL transaction mentions ‘Reverse’ in the description.

AP = The USSGL transactions mentions ‘Also Post’ in the description.

SUPPLEMENT

Section III

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

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	

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SUPPLEMENT

Section III

U.S. Standard General Ledger Account Transaction Postings

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	

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SUPPLEMENT

Section III

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

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				

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SUPPLEMENT

Section III

U.S. Standard General Ledger Account Transaction Postings

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

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AP = The USSGL transactions mentions ‘Also Post’ in the description.

SUPPLEMENT

Section III

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

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	

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SUPPLEMENT

Section III

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

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			

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SUPPLEMENT

Section III

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

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		

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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	

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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				

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AP = The USSGL transactions mentions ‘Also Post’ in the description.

SUPPLEMENT

Section III

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

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					

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AP = The USSGL transactions mentions ‘Also Post’ in the description.**

SUPPLEMENT

Section III

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

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	

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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	

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AP = The USSGL transactions mentions ‘Also Post’ in the description.

SUPPLEMENT

Section III

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

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			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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

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SUPPLEMENT

Section III

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

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	

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SUPPLEMENT

Section III

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

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			

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SUPPLEMENT

Section III

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

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		

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SUPPLEMENT

Section III

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

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

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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				

R = The USSGL transaction mentions 'Reverse' in the description.

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SUPPLEMENT

Section III

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

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		

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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						

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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	

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

U.S. Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE:	310500	UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR
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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					

R = The USSGL transaction mentions ‘Reverse’ in the description.
AP = The USSGL transactions mentions ‘Also Post’ in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 310800 UNEXPENDED APPROPRIATIONS
- PRIOR-PERIOD ADJUSTMENTS
DUE TO CORRECTIONS OF
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			

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 342000 WITHDRAWALS OR
DISTRIBUTIONS OF FIDUCIARY
NET ASSETS

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		

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 404700 ANTICIPATED TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY - CURRENT-YEAR
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

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 407000 ANTICIPATED COLLECTIONS
FROM FEDERAL SOURCES

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		

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 411100 DEBT LIQUIDATION
APPROPRIATIONS

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				

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 411500 LOAN SUBSIDY APPROPRIATION

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

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 412100 AMOUNTS APPROPRIATED FROM
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			

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 412600 AMOUNTS APPROPRIATED
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			

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 413100 CURRENT-YEAR CONTRACT
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			

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 413700 TRANSFERS OF CONTRACT
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

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 414300 CURRENT-YEAR DECREASES TO
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	

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 414800 RESOURCES REALIZED FROM
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	

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 415300 TRANSFERS OF CONTRACT
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	

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 415800 AUTHORITY MADE AVAILABLE
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		

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 416700 ALLOCATIONS OF REALIZED
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		

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 417200 NONALLOCATION TRANSFERS
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

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 418300 ANTICIPATED BALANCE
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		

R = The USSGL transaction mentions 'Reverse' in the description.
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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 419500 TRANSFER OF OBLIGATED
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

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 420800 ADJUSTMENT TO TOTAL
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	

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 422200 UNFILLED CUSTOMER ORDERS
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		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 423300 REIMBURSEMENTS AND OTHER
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					

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

U.S. Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 425300 PRIOR-YEAR UNFILLED
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			

R = The USSGL transaction mentions ‘Reverse’ in the description.
AP = The USSGL transactions mentions ‘Also Post’ in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 426400 ACTUAL COLLECTIONS OF RENT

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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 427100 ACTUAL PROGRAM FUND
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			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 428500 RECEIVABLE FROM THE
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	

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 432000 ADJUSTMENTS FOR CHANGES IN
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			

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 435700 CANCELLATION OF
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			

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SUPPLEMENT

Section III

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

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			

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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			

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AP = The USSGL transactions mentions ‘Also Post’ in the description.**

SUPPLEMENT

Section III

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

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			

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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			

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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					

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SUPPLEMENT

Section III

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

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	

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SUPPLEMENT

Section III

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

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					

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SUPPLEMENT

Section III

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

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					

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Section III

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	

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Section III

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

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			

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Section III

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		

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SUPPLEMENT

Section III

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

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			

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SUPPLEMENT

Section III

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

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	

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SUPPLEMENT

Section III

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

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			

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SUPPLEMENT

Section III

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

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	

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SUPPLEMENT

Section III

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

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

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **540500 UNFUNDED FECA BENEFIT
REVENUE**

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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 560000 DONATED REVENUE -
FINANCIAL RESOURCES

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

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Section III

ACCOUNT NUMBER AND TITLE: 564900 CONTRA FORFEITURE REVENUE -
CASH AND CASH EQUIVALENTS

ACCOUNT NUMBER AND TITLE: 565000 FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

ACCOUNT NUMBER AND TITLE: 565900 CONTRA FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 570500 EXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS
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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **573000 FINANCING SOURCES
TRANSFERRED OUT WITHOUT
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

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **575500 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN -
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				

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **576600 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
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			

**R = The USSGL transaction mentions ‘Reverse’ in the description.
AP = The USSGL transactions mentions ‘Also Post’ in the description.**

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 579200 FINANCING SOURCES TO BE
TRANSFERRED OUT - CONTINGENT
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

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 580400 TAX REVENUE COLLECTED -
EXCISE

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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 582300 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

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		

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **583200 CONTRA REVENUE FOR TAXES -
CORPORATE**

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			

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AP = The USSGL transactions mentions 'Also Post' in the description.**

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 589100 TAX REVENUE REFUNDS -
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			

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **590000 OTHER REVENUE**

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			

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 592300 VALUATION CHANGE IN
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					

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 599400 OFFSET TO NON-ENTITY
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			

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 610000 OPERATING
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		

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 631000 INTEREST EXPENSES ON
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			

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: **640000 BENEFIT EXPENSE**

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			

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 673000 IMPUTED COSTS

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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 685000 EMPLOYER CONTRIBUTIONS TO
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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 711200 GAINS ON DISPOSITION OF
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	

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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 719100 OTHER GAINS FOR ACCRUED
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			

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 727200 LOSSES ON CHANGES IN LONG-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		

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SUPPLEMENT

Section III

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

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		

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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			

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SUPPLEMENT

Section III

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

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		

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AP = The USSGL transactions mentions 'Also Post' in the description.

SUPPLEMENT

Section III

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

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		

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