

**Part 1, Section I: Chart of Accounts**

The Chart of Accounts provides the basic structure for the U.S. Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits equal total credits). It is important to note that central agency reporting requires a lower level of detail than the 6-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that, when added to a basic 6-digit USSGL account, provide the appropriate level of detail needed for central agency reporting and, in effect, create new USSGL accounts. See Section IV for attribute definitions and domain values. It is this lower level of detail, the basic 6-digit USSGL account plus applicable attribute domain values, that agencies must capture at the transaction level to (1) comply with USSGL policy contained herein, and (2) achieve the desired result for proper reporting.

The basic 6-digit USSGL accounts are classified as follows:

**100000 Assets**

**200000 Liabilities**

**300000 Net Position**

**400000 Budgetary**

**500000 Revenue and Other Financing Sources 600000 Expenses**

**700000 Gains/Losses/Miscellaneous Items**

**800000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency- specific requirements. However, subsidiary accounts must summarize or “roll-up” to the 6-digit USSGL accounts plus any related attributes as defined herein.

In February 1999, the USSGL Board voted to delete summary accounts. However, agencies may summarize accounts as they find useful. Section headings replace many of the deleted summary accounts to maintain the integrity of the account structure.

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| **100000** | **ASSETS** |  |
| 101000 | Fund Balance With Treasury | Debit |
| 109000 | Fund Balance With Treasury While Awaiting a Warrant | Debit |
|  | **CASH** |  |
| 110100 | General Fund of the U.S. Government's Operating Cash | Debit |
| 110300 | Restricted Operating Cash | Debit |
| 110900 | Checks Outstanding | Credit |
| 111000 | Undeposited Collections | Debit |
| 112000 | Imprest Funds | Debit |
| 112500 | U.S. Debit Card Funds | Debit |
| 113000 | Funds Held Outside of Treasury - Budgetary | Debit |
| 113500 | Funds Held Outside of Treasury - Non-Budgetary | Debit |
| 114500 | Cash Held by U.S. Disbursing Officers Outside the Treasury'sGeneral Account | Debit |
| 119000 | Other Cash | Debit |
| 119090 | Other Cash - International Monetary Fund | Debit |
| 119305 | International Monetary Fund - Letter of Credit | Credit |
| 119306 | International Monetary Fund - Receivable/Payable CurrencyValuation Adjustment | Debit |
| 119307 | International Monetary Fund - Dollar Deposits With the IMF | Credit |
| 119309 | International Monetary Fund - Currency Holdings | Debit |
| 119333 | International Monetary Fund - Reserve Position | Debit |
| 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of SpecialDrawing Rights (SDR) | Debit |
| 119500 | Other Monetary Assets | Debit |
| 120000 | Foreign Currency | Debit |
| 120500 | Foreign Currency Denominated Equivalent Assets | Debit |
| 120900 | Uninvested Foreign Currency | Debit |
| 125000 | Central Accounting/Agency Reconciliation Account | Debit |
|  | **RECEIVABLES** |  |
| 131000 | Accounts Receivable | Debit |
| 131900 | Allowance for Loss on Accounts Receivable | Credit |
| 132000 | Funded Employment Benefit Contributions Receivable | Debit |
| 132100 | Unfunded FECA Benefit Contributions Receivable | Debit |
| 132500 | Taxes Receivable | Debit |
| 132900 | Allowance for Loss on Taxes Receivable | Credit |
| 133000 | Receivable for Transfers of Currently Invested Balances | Debit |
| 133500 | Expenditure Transfers Receivable | Debit |
| 134000 | Interest Receivable - Not Otherwise Classified | Debit |
| 134100 | Interest Receivable - Loans | Debit |

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|  | **RECEIVABLES (continued)** |  |
| 134200 | Interest Receivable - Investments | Debit |
| 134300 | Interest Receivable - Taxes | Debit |
| 134400 | Interest Receivable on Special Drawing Rights (SDR) | Debit |
| 134500 | Allowance for Loss on Interest Receivable - Loans | Credit |
| 134600 | Allowance for Loss on Interest Receivable - Investments | Credit |
| 134700 | Allowance for Loss on Interest Receivable - Not OtherwiseClassified | Credit |
| 134800 | Allowance for Loss on Interest Receivable - Taxes | Credit |
| 135000 | Loans Receivable | Debit |
| 135090 | Loans Receivable - International Monetary Fund | Debit |
| 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | Debit |
| 135900 | Allowance for Loss on Loans Receivable | Credit |
| 135990 | Allowance for Loss on Loans Receivable - International MonetaryFund | Credit |
| 136000 | Penalties and Fines Receivable - Not Otherwise Classified | Debit |
| 136100 | Penalties and Fines Receivable - Loans | Debit |
| 136300 | Penalties and Fines Receivable - Taxes | Debit |
| 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | Credit |
| 136700 | Allowance for Loss on Penalties and Fines Receivable - NotOtherwise Classified | Credit |
| 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | Credit |
| 137000 | Administrative Fees Receivable - Not Otherwise Classified | Debit |
| 137100 | Administrative Fees Receivable - Loans | Debit |
| 137300 | Administrative Fees Receivable - Taxes | Debit |
| 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | Credit |
| 137700 | Allowance for Loss on Administrative Fees Receivable - NotOtherwise Classified | Credit |
| 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | Credit |
| 138000 | Loans Receivable - Troubled Assets Relief Program | Debit |
| 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | Debit |
| 138400 | Interest Receivable - Foreign Currency Denominated Assets | Debit |
| 138500 | Allowance for Loss on Interest Receivable - Loans - TroubledAssets Relief Program | Credit |
| 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | Credit |
| 139900 | Allowance for Subsidy | Credit |
| 141000 | Advances and Prepayments | Debit |
|  | **INVENTORY AND RELATED PROPERTY** |  |
| 151100 | Operating Materials and Supplies Held for Use | Debit |
| 151200 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 151300 | Operating Materials and Supplies - Excess, Obsolete, andUnserviceable | Debit |

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|  | **INVENTORY AND RELATED PROPERTY (continued)** |  |
| 151400 | Operating Materials and Supplies Held for Repair | Debit |
| 151600 | Operating Materials and Supplies in Development | Debit |
| 151900 | Operating Materials and Supplies - Allowance | Credit |
| 152100 | Inventory Purchased for Resale | Debit |
| 152200 | Inventory Held in Reserve for Future Sale | Debit |
| 152300 | Inventory Held for Repair | Debit |
| 152400 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 152500 | Inventory - Raw Materials | Debit |
| 152600 | Inventory - Work-in-Process | Debit |
| 152700 | Inventory - Finished Goods | Debit |
| 152900 | Inventory - Allowance | Credit |
|  | **SEIZED MONETARY ASSETS** |  |
| 153100 | Seized Monetary Instruments | Debit |
| 153200 | Seized Cash Deposited | Debit |
|  | **FORFEITED PROPERTY** |  |
| 154100 | Forfeited Property Held for Sale | Debit |
| 154200 | Forfeited Property Held for Donation or Use | Debit |
| 154900 | Forfeited Property - Allowance | Credit |
|  | **FORECLOSED PROPERTY** |  |
| 155100 | Foreclosed Property | Debit |
| 155900 | Foreclosed Property - Allowance | Credit |
|  | **COMMODITIES** |  |
| 156100 | Commodities Held Under Price Support and Stabilization SupportPrograms | Debit |
| 156900 | Commodities - Allowance | Credit |
|  | **STOCKPILE MATERIALS** |  |
| 157100 | Stockpile Materials Held in Reserve | Debit |
| 157200 | Stockpile Materials Held for Sale | Debit |
|  | **OTHER RELATED PROPERTY** |  |
| 159100 | Other Related Property | Debit |
| 159900 | Other Related Property - Allowance | Credit |

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|  | **INVESTMENTS** |  |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau ofthe Fiscal Service | Debit |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of theFiscal Service | Debit |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of theFiscal Service | Debit |
| 161300 | Amortization of Discount and Premium on U.S. TreasurySecurities Issued by the Bureau of the Fiscal Service | Debit |
| 161800 | Market Adjustment - Investments | Debit |
| 162000 | Investments in Securities Other Than the Bureau of the FiscalService Securities | Debit |
| 162100 | Discount on Securities Other Than the Bureau of the FiscalService Securities | Credit |
| 162200 | Premium on Securities Other Than the Bureau of the FiscalService Securities | Debit |
| 162300 | Amortization of Discount and Premium on Securities Other Thanthe Bureau of the Fiscal Service Securities | Debit |
| 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by theBureau of the Fiscal Service | Debit |
| 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by theBureau of the Fiscal Service | Credit |
| 163300 | Amortization of Discount on U.S. Treasury Zero Coupon BondsIssued by the Bureau of the Fiscal Service | Debit |
| 164200 | Preferred Stock Accounted for Under the Provisions of the FederalCredit Reform Act | Debit |
| 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under theProvisions of the Federal Credit Reform Act | Credit |
| 164400 | Common Stock Accounted for Under the Provisions of the FederalCredit Reform Act | Debit |
| 164500 | Allowance for Subsidy - Common Stock Accounted for Under theProvisions of the Federal Credit Reform Act | Credit |
| 164600 | Discount on Securities Account for Under the Provisions of theFederal Credit Reform Act | Credit |
| 164700 | Premium on Securities Accounted for Under the Provisions of theFederal Credit Reform Act | Debit |
| 165000 | Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 165100 | Market Adjustment - Senior Preferred Stock in FederalGovernment Sponsored Enterprise | Debit |
| 165200 | Common Stock Warrants in Federal Government SponsoredEnterprise | Debit |

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|  | **INVESTMENTS (continued)** |  |
| 165300 | Market Adjustment - Common Stock Warrants in FederalGovernment Sponsored Enterprise | Debit |
| 167000 | Foreign Investments | Debit |
| 167100 | Discount on Foreign Investments | Credit |
| 167200 | Premium on Foreign Investments | Debit |
| 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | Debit |
| 169000 | Other Investments | Debit |
|  | **GENERAL PROPERTY, PLANT, AND EQUIPMENT** |  |
| 171100 | Land and Land Rights | Debit |
| 171200 | Improvements to Land | Debit |
| 171900 | Accumulated Depreciation on Improvements to Land | Credit |
| 172000 | Construction-in-Progress | Debit |
| 173000 | Buildings, Improvements, and Renovations | Debit |
| 173900 | Accumulated Depreciation on Buildings, Improvements, andRenovations | Credit |
| 174000 | Other Structures and Facilities | Debit |
| 174900 | Accumulated Depreciation on Other Structures and Facilities | Credit |
| 175000 | Equipment | Debit |
| 175900 | Accumulated Depreciation on Equipment | Credit |
| 181000 | Assets Under Capital Lease | Debit |
| 181900 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 182000 | Leasehold Improvements | Debit |
| 182900 | Accumulated Amortization on Leasehold Improvements | Credit |
| 183000 | Internal-Use Software | Debit |
| 183200 | Internal-Use Software in Development | Debit |
| 183900 | Accumulated Amortization on Internal-Use Software | Credit |
| 184000 | Other Natural Resources | Debit |
| 184900 | Allowance for Depletion | Credit |
| 189000 | Other General Property, Plant, and Equipment | Debit |
| 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
|  | **OTHER ASSETS** |  |
| 192100 | Receivable From Appropriations | Debit |
| 192300 | Contingent Receivable for Capital Transfers | Debit |
| 192500 | Capital Transfers Receivable | Debit |
| 198000 | Asset for Agency's Custodial and Non-Entity Liabilities | Debit |
| 199000 | Other Assets | Debit |
| 199500 | General Property, Plant, and Equipment Permanently Removedbut Not Yet Disposed | Debit |
| 199900 | Central Accounting Control Account | Debit |

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| **200000** | **LIABILITIES** |  |
| 201000 | Liability for Fund Balance With Treasury | Credit |
| 209010 | Liability for Fund Balance While Awaiting a Warrant | Credit |
|  | **ACCRUED LIABILITIES - OTHER** |  |
| 211000 | Accounts Payable | Credit |
| 211200 | Accounts Payable for Federal Government Sponsored Enterprise | Credit |
| 212000 | Disbursements in Transit | Credit |
| 213000 | Contract Holdbacks | Credit |
| 214000 | Accrued Interest Payable - Not Otherwise Classified | Credit |
| 214100 | Accrued Interest Payable - Loans | Credit |
| 214200 | Accrued Interest Payable - Debt | Credit |
| 215000 | Payable for Transfers of Currently Invested Balances | Credit |
| 215500 | Expenditure Transfers Payable | Credit |
| 216000 | Entitlement Benefits Due and Payable | Credit |
| 217000 | Subsidy Payable to the Financing Account | Credit |
| 218000 | Loan Guarantee Liability | Credit |
| 219000 | Other Liabilities With Related Budgetary Obligations | Credit |
| 219100 | Employee Health Care Liability Incurred but Not Reported | Credit |
| 219200 | Special Drawing Right (SDR) Certificates Issued to FederalReserve Banks | Credit |
| 219300 | Allocation of Special Drawing Rights (SDRs) | Credit |
|  | **ACCRUED LIABILITIES - PAYROLL AND BENEFITS** |  |
| 221000 | Accrued Funded Payroll and Leave | Credit |
| 221100 | Withholdings Payable | Credit |
| 221300 | Employer Contributions and Payroll Taxes Payable | Credit |
| 221500 | Other Post Employment Benefits Due and Payable | Credit |
| 221600 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 221700 | Benefit Premiums Payable to Carriers | Credit |
| 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 222000 | Unfunded Leave | Credit |
| 222500 | Unfunded FECA Liability | Credit |
| 229000 | Other Unfunded Employment Related Liability | Credit |
|  | **UNEARNED REVENUE** |  |
| 231000 | Liability for Advances and Prepayments | Credit |
| 232000 | Other Deferred Revenue | Credit |
| 240000 | Liability for Non-Fiduciary Deposit Funds and UndepositedCollections | Credit |
| 241000 | Liability for Clearing Accounts | Credit |

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|  | **DEBT** |  |
| 251000 | Principal Payable to the Bureau of the Fiscal Service | Credit |
| 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | Credit |
| 252000 | Principal Payable to the Federal Financing Bank | Credit |
| 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 253100 | Discount on Securities Issued by Federal Agencies Under Generaland Special Financing Authority | Debit |
| 253200 | Premium on Securities Issued by Federal Agencies Under Generaland Special Financing Authority | Credit |
| 253300 | Amortization of Discount on Securities Issued by FederalAgencies Under General and Special Financing Authority | Credit |
| 253400 | Amortization of Premium on Securities Issued by FederalAgencies Under General and Special Financing Authority | Debit |
| 254000 | Participation Certificates | Credit |
| 259000 | Other Debt | Credit |
|  | **ACTUARIAL LIABILITIES** |  |
| 261000 | Actuarial Pension Liability | Credit |
| 262000 | Actuarial Health Insurance Liability | Credit |
| 263000 | Actuarial Life Insurance Liability | Credit |
| 265000 | Actuarial FECA Liability | Credit |
| 266000 | Actuarial Liabilities for Federal Insurance and GuaranteePrograms | Credit |
| 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | Credit |
| 269000 | Other Actuarial Liabilities | Credit |
|  | **OTHER LIABILITIES** |  |
| 291000 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 292000 | Contingent Liabilities | Credit |
| 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | Credit |
| 292300 | Contingent Liability for Capital Transfers | Credit |
| 294000 | Capital Lease Liability | Credit |
| 296000 | Accounts Payable From Canceled Appropriations | Credit |
| 297000 | Liability for Capital Transfers | Credit |
| 298000 | Custodial Liability | Credit |
| 298500 | Liability for Non-Entity Assets Not Reported on the Statement ofCustodial Activity | Credit |
| 299000 | Other Liabilities Without Related Budgetary Obligations | Credit |
| 299500 | Estimated Cleanup Cost Liability | Credit |

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| **300000** | **NET POSITION** |  |
| 310000 | Unexpended Appropriations - Cumulative | Credit |
| 310100 | Unexpended Appropriations - Appropriations Received | Credit |
| 310200 | Unexpended Appropriations - Transfers-In | Credit |
| 310300 | Unexpended Appropriations - Transfers-Out | Debit |
| 310500 | Unexpended Appropriations - Prior-Period Adjustments Due toCorrections of Errors - Years Preceding the Prior-Year | Debit |
| 310600 | Unexpended Appropriations - Adjustments | Debit |
| 310700 | Unexpended Appropriations - Used | Debit |
| 310800 | Unexpended Appropriations - Prior-Period Adjustments Due toCorrections of Errors | Debit |
| 310900 | Unexpended Appropriations - Prior-Period Adjustments Due toChanges in Accounting Principles | Debit |
| 320000 | Appropriations Outstanding - Cumulative | Debit |
| 320100 | Appropriations Outstanding - Warrants Issued | Debit |
| 320110 | Appropriations Outstanding - Transfers | Debit |
| 320600 | Appropriations Outstanding - Adjustments | Credit |
| 320700 | Appropriations Outstanding - Used | Credit |
| 331000 | Cumulative Results of Operations | Credit |
| 340000 | Fiduciary Net Assets | Credit |
| 341000 | Contributions to Fiduciary Net Assets | Credit |
| 342000 | Withdrawals or Distributions of Fiduciary Net Assets | Debit |
| **400000** | **BUDGETARY** |  |
|  | **ANTICIPATED RESOURCES** |  |
| 403200 | Estimated Indefinite Contract Authority | Debit |
| 403400 | Anticipated Adjustments to Contract Authority | Credit |
| 404200 | Estimated Indefinite Borrowing Authority | Debit |
| 404400 | Anticipated Reductions to Borrowing Authority | Credit |
| 404700 | Anticipated Transfers to the General Fund of the U.S. Government- Current-Year Authority | Credit |
| 404800 | Anticipated Transfers to the General Fund of the U.S. Government- Prior-Year Balances | Credit |
| 405000 | Anticipated Reductions to Appropriations by OffsettingCollections or Receipts | Credit |
| 406000 | Anticipated Collections From Non-Federal Sources | Debit |
| 407000 | Anticipated Collections From Federal Sources | Debit |

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|  | **TRANSFERS OF RECEIVABLES FROM INVESTED****BALANCES** |  |
| 408100 | Amounts Appropriated From a Specific Treasury-Managed TrustFund TAFS - Receivable - Transferred | Credit |
| 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Credit |
| 408300 | Transfers - Current-Year Authority - Receivable - Transferred | Credit |
|  | **APPROPRIATIONS REALIZED** |  |
| 411100 | Debt Liquidation Appropriations | Debit |
| 411200 | Liquidation of Deficiency - Appropriations | Debit |
| 411300 | Appropriated Receipts Derived From Unavailable Trust or SpecialFund Receipts | Debit |
| 411400 | Appropriated Receipts Derived From Available Trust or SpecialFund Receipts | Debit |
| 411500 | Loan Subsidy Appropriation | Debit |
| 411600 | Debt Forgiveness Appropriation | Debit |
| 411601 | Debt Forgiveness - Cancellation of Debt Adjustment | Debit |
| 411700 | Loan Administrative Expense Appropriation | Debit |
| 411800 | Reestimated Loan Subsidy Appropriation | Debit |
| 411900 | Other Appropriations Realized | Debit |
| 411990 | Other Appropriations Realized - International Monetary Fund | Debit |
| 411991 | Other Appropriations Realized - International Monetary Fund -Reserve Tranche | Debit |
| 411992 | Other Appropriations Realized - International Monetary Fund -Letter of Credit | Debit |
| 411993 | Other Appropriations Realized - International Monetary Fund -New Arrangements to Borrow (NAB) | Debit |
| 411994 | Other Appropriations Realized - International Monetary Fund -Exchange Rate Changes (NAB) | Debit |
| 412000 | Anticipated Indefinite Appropriations | Debit |
| 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified- Receivable - Cancellation | Debit |
| 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal ServiceSecurities | Debit |
| 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified- Receivable - Temporary Reduction | Debit |
| 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified- Payable - Temporary Reduction/Cancellation | Credit |
| 412500 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 412600 | Amounts Appropriated From Specific Invested TAFS -Receivable | Debit |

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|  | **APPROPRIATIONS REALIZED (continued)** |  |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | Credit |
| 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | Debit |
| 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers- Out | Credit |
|  | **CONTRACT AUTHORITY** |  |
| 413000 | Appropriation to Liquidate Contract Authority Withdrawn | Credit |
| 413100 | Current-Year Contract Authority Realized | Debit |
| 413200 | Substitution of Contract Authority | Credit |
| 413300 | Decreases to Indefinite Contract Authority | Credit |
| 413400 | Contract Authority Withdrawn | Credit |
| 413500 | Contract Authority Liquidated | Credit |
| 413600 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| 413700 | Transfers of Contract Authority - Allocation | Debit |
| 413800 | Appropriation to Liquidate Contract Authority | Debit |
| 413900 | Contract Authority Carried Forward | Debit |
|  | **BORROWING AUTHORITY** |  |
| 414000 | Substitution of Borrowing Authority | Credit |
| 414100 | Current-Year Borrowing Authority Realized | Debit |
| 414200 | Actual Repayment of Borrowing Authority Converted to Cash | Credit |
| 414300 | Current-Year Decreases to Indefinite Borrowing AuthorityRealized | Credit |
| 414400 | Borrowing Authority Withdrawn | Credit |
| 414500 | Borrowing Authority Converted to Cash | Credit |
| 414600 | Actual Repayments of Debt, Current-Year Authority | Credit |
| 414700 | Actual Repayments of Debt, Prior-Year Balances | Credit |
| 414800 | Resources Realized From Borrowing Authority | Debit |
| 414900 | Borrowing Authority Carried Forward | Debit |
|  | **OTHER BUDGETARY RESOURCES** |  |
| 415000 | Reappropriations - Transfers-In | Debit |
| 415100 | Actual Capital Transfers to the General Fund of the U.S.Government, Current-Year Authority | Credit |
| 415200 | Actual Capital Transfers to the General Fund of the U.S.Government, Prior-Year Balances | Credit |
| 415300 | Transfers of Contract Authority - Non-Allocation | Debit |
| 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation -Transferred | Debit |
| 415500 | Appropriation to Liquidate Contract Authority - Allocation -Transferred | Debit |

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|  | **OTHER BUDGETARY RESOURCES (continued)** |  |
| 415700 | Authority Made Available From Receipt or AppropriationBalances Previously Precluded From Obligation | Debit |
| 415800 | Authority Made Available From Offsetting Collection BalancesPreviously Precluded From Obligation | Debit |
| 415900 | Repayment of Repayable Advances - Current-Year Authority | Credit |
| 415901 | Repayment of Repayable Advances - Prior-Year Balances | Credit |
| 416000 | Anticipated Transfers - Current-Year Authority | Debit |
| 416500 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 416600 | Allocations of Realized Authority - To Be Transferred FromInvested Balances | Debit |
| 416700 | Allocations of Realized Authority - Transferred From InvestedBalances | Debit |
| 416800 | Allocations of Realized Authority Reclassified - Authority To BeTransferred From Invested Balances - Temporary Reduction | Debit |
| 417000 | Transfers - Current-Year Authority | Debit |
| 417100 | Non-Allocation Transfers of Invested Balances - Receivable | Debit |
| 417200 | Non-Allocation Transfers of Invested Balances - Payable | Credit |
| 417300 | Non-Allocation Transfers of Invested Balances - Transferred | Debit |
| 417500 | Allocation Transfers of Current-Year Authority for Non-InvestedAccounts | Debit |
| 417590 | Allocation Transfers of Current-Year Authority for Non-InvestedAccounts - International Monetary Fund | Debit |
| 417600 | Allocation Transfers of Prior-Year Balances | Debit |
| 417690 | Allocation Transfers of Prior-Year Balances - InternationalMonetary Fund | Debit |
| 418000 | Anticipated Transfers - Prior-Year Balances | Debit |
| 418300 | Anticipated Balance Transfers - Unobligated Balances -Legislative Change of Purpose | Debit |
| 419000 | Transfers - Prior-Year Balances | Debit |
| 419100 | Balance Transfers - Extension of Availability Other ThanReappropriations | Debit |
| 419200 | Balance Transfers - Unexpired to Expired | Debit |
| 419300 | Balance Transfers - Unobligated Balances - Legislative Change ofPurpose | Debit |
| 419500 | Transfer of Obligated Balances | Debit |
| 419600 | Balance Transfers-In - Expired to Expired | Debit |
| 419700 | Balance Transfers-Out - Expired to Expired | Credit |
| 419900 | Transfer of Expired Expenditure Transfers - Receivable | Debit |
| 420100 | Total Actual Resources - Collected | Debit |
| 420190 | Total Actual Resources - Collected - International Monetary Fund | Debit |
| 420800 | Adjustment to Total Resources - Disposition of Canceled Payables | Credit |
| 421000 | Anticipated Reimbursements and Other Income | Debit |

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|  | **OTHER BUDGETARY RESOURCES (continued)** |  |
| 421200 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 421500 | Anticipated Expenditure Transfers from Trust Funds | Debit |
| 422100 | Unfilled Customer Orders Without Advance | Debit |
| 422200 | Unfilled Customer Orders With Advance | Debit |
| 422500 | Expenditure Transfers From Trust Funds - Receivable | Debit |
| 423000 | Unfilled Customer Orders Without Advance - Transferred | Debit |
| 423100 | Unfilled Customer Orders With Advance - Transferred | Credit |
| 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable -Transferred | Debit |
| 423300 | Reimbursements and Other Income Earned - Receivable -Transferred | Debit |
| 423400 | Other Federal Receivables - Transferred | Debit |
| 424000 | Appropriations Reduced by Offsetting Collections or Receipts -Collected | Credit |
| 425100 | Reimbursements and Other Income Earned - Receivable | Debit |
| 425200 | Reimbursements and Other Income Earned - Collected | Debit |
| 425300 | Prior-Year Unfilled Customer Orders With Advance - RefundsPaid | Debit |
| 425500 | Expenditure Transfers from Trust Funds - Collected | Debit |
| 426000 | Actual Collections of Governmental-Type Fees | Debit |
| 426100 | Actual Collections of Business-Type Fees | Debit |
| 426200 | Actual Collections of Loan Principal | Debit |
| 426300 | Actual Collections of Loan Interest | Debit |
| 426400 | Actual Collections of Rent | Debit |
| 426500 | Actual Collections From Sale of Foreclosed Property | Debit |
| 426600 | Other Actual Business-Type Collections From Non-FederalSources | Debit |
| 426700 | Other Actual Governmental-Type Collections From Non-FederalSources | Debit |
| 426800 | Interest Collected From Foreign Securities and Special DrawingRights (SDR) | Debit |
| 427100 | Actual Program Fund Subsidy Collected | Debit |
| 427300 | Interest Collected From Treasury | Debit |
| 427500 | Actual Collections From Liquidating Fund | Debit |
| 427600 | Actual Collections From Financing Fund | Debit |
| 427700 | Other Actual Collections - Federal | Debit |
| 428300 | Interest Receivable From Treasury | Debit |
| 428500 | Receivable From the Liquidating Fund | Debit |
| 428600 | Receivable From the Financing Fund | Debit |
| 428700 | Other Federal Receivables | Debit |
| 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 429500 | Adjustments to the Exchange Stabilization Fund (ESF) | Debit |

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|  | **OTHER BUDGETARY RESOURCES (continued)** |  |
| 429590 | Adjustments to the International Monetary Fund | Debit |
|  | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** |  |
| 431000 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 432000 | Adjustments for Changes in Prior-Year Allocations of BudgetaryResources | Debit |
| 435000 | Canceled Authority | Credit |
| 435100 | Partial or Early Cancellation of Authority | Credit |
| 435190 | Partial Cancellation of Authority - International Monetary Fund | Credit |
| 435500 | Cancellation of Appropriation From Unavailable Receipts | Credit |
| 435600 | Cancellation of Appropriation From Invested Balances | Credit |
| 435700 | Cancellation of Appropriated Amounts Receivable From InvestedTrust or Special Funds | Credit |
| 437000 | Offset to Appropriation Realized for Redemption of TreasurySecurities | Credit |
| 438200 | Temporary Reduction - New Budget Authority | Credit |
| 438300 | Temporary Reduction - Prior-Year Balances | Credit |
| 438400 | Temporary Reduction/Cancellation Returned by Appropriation | Credit |
| 438500 | Temporary Sequester Returned for Cancellation | Debit |
| 438700 | Temporary Reduction of Appropriation From UnavailableReceipts, New Budget Authority | Credit |
| 438800 | Temporary Reduction of Appropriation From UnavailableReceipts, Prior-Year Balances | Credit |
| 439000 | Reappropriations - Transfers-Out | Credit |
| 439100 | Adjustments to Indefinite Appropriations | Credit |
| 439190 | Adjustments to Indefinite Appropriations - International MonetaryFund | Credit |
| 439200 | Permanent Reduction - New Budget Authority | Credit |
| 439300 | Permanent Reduction - Prior-Year Balances | Credit |
| 439400 | Receipts Unavailable for Obligation Upon Collection - Current-Year Authority | Credit |
| 439401 | Receipts Unavailable for Obligation Upon Collection - Prior-YearBalances | Credit |
| 439500 | Authority Unavailable for Obligation Pursuant to Public Law -Temporary | Credit |
| 439600 | Special and Trust Fund Refunds and Recoveries TemporarilyUnavailable - Receipts Unavailable for Obligation Upon Collection | Credit |
| 439700 | Appropriations, Borrowing Authority and Contract AuthorityTemporarily Precluded From Obligation - Current-Year Balances | Credit |

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|  | **BUDGETARY ADJUSTMENTS AND STATUS OF****RESOURCES – UNOBLIGATED (continued)** |  |
| 439701 | Appropriations Temporarily Precluded From Obligation - Prior-Year | Credit |
| 439800 | Offsetting Collections Temporarily Precluded From Obligation - Current-Year Balances | Credit |
| 439801 | Offsetting Collections Temporarily Precluded From Obligation -Prior-Year Balances | Credit |
| 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily PrecludedFrom Obligation | Credit |
| 442000 | Unapportioned Authority - Pending Rescission | Credit |
| 443000 | Unapportioned Authority - OMB Deferral | Credit |
| 445000 | Unapportioned Authority | Credit |
| 451000 | Apportionments | Credit |
| 459000 | Apportionments - Anticipated Resources - Programs Subject toApportionment | Credit |
| 461000 | Allotments - Realized Resources | Credit |
| 462000 | Unobligated Funds Exempt From Apportionment | Credit |
| 462090 | Unobligated Funds Exempt From Apportionment - InternationalMonetary Fund | Credit |
| 462091 | Unobligated Funds Exempt From Apportionment - InternationalMonetary Fund - New Arrangements to Borrow (NAB) | Credit |
| 463000 | Funds Not Available for Commitment/Obligation | Credit |
| 463500 | Funds Not Available - Adjustments to the Exchange StabilizationFund (ESF) | Credit |
| 465000 | Allotments - Expired Authority | Credit |
| 469000 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 470000 | Commitments - Programs Subject to Apportionment | Credit |
| 472000 | Commitments - Programs Exempt From Apportionment | Credit |
|  | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS** |  |
| 436000 | Appropriation Purpose Fulfilled - Balance Not Available | Credit |
| 480100 | Undelivered Orders - Obligations, Unpaid | Credit |
| 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 483100 | Undelivered Orders - Obligations Transferred, Unpaid | Credit |
| 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Credit |
| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders- Obligations, Recoveries | Debit |
| 487200 | Downward Adjustments of Prior-Year Prepaid/AdvancedUndelivered Orders - Obligations, Refunds Collected | Debit |

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|  | **BUDGETARY ADJUSTMENTS AND STATUS OF****RESOURCES - UNEXPENDED OBLIGATIONS (continued)** |  |
| 488100 | Upward Adjustments of Prior-Year Undelivered Orders -Obligations, Unpaid | Credit |
| 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
|  | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY** |  |
| 490100 | Delivered Orders - Obligations, Unpaid | Credit |
| 490200 | Delivered Orders - Obligations, Paid | Credit |
| 490800 | Authority Outlayed Not Yet Disbursed | Credit |
| 493100 | Delivered Orders - Obligations Transferred, Unpaid | Credit |
| 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders -Obligations, Recoveries | Debit |
| 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders -Obligations, Refunds Collected | Debit |
| 498100 | Upward Adjustments of Prior-Year Delivered Orders -Obligations, Unpaid | Credit |
| 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |
| **500000** | **REVENUE AND OTHER FINANCING SOURCES** |  |
| 510000 | Revenue From Goods Sold | Credit |
| 510900 | Contra Revenue for Goods Sold | Debit |
| 520000 | Revenue From Services Provided | Credit |
| 520900 | Contra Revenue for Services Provided | Debit |
| 531000 | Interest Revenue - Other | Credit |
| 531100 | Interest Revenue - Investments | Credit |
| 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 531300 | Interest Revenue - Subsidy Amortization | Credit |
| 531400 | Dividend Income Accounted for Under the Provisions of theFederal Credit Reform Act | Credit |
| 531500 | Contra Revenue for Dividend Income Accounted for Under theProvisions of the Federal Credit Reform Act | Debit |
| 531700 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 531800 | Contra Revenue for Interest Revenue - Investments | Debit |
| 531900 | Contra Revenue for Interest Revenue - Other | Debit |
| 532000 | Penalties and Fines Revenue | Credit |
| 532400 | Contra Revenue for Penalties and Fines | Debit |
| 532500 | Administrative Fees Revenue | Credit |
| 532900 | Contra Revenue for Administrative Fees | Debit |

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|  | **REVENUE AND OTHER FINANCING SOURCES****(continued)** |  |
| 540000 | Funded Benefit Program Revenue | Credit |
| 540500 | Unfunded FECA Benefit Revenue | Credit |
| 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | Debit |
| 540900 | Contra Revenue for Funded Benefit Program Revenue | Debit |
| 550000 | Insurance and Guarantee Premium Revenue | Credit |
| 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 560000 | Donated Revenue - Financial Resources | Credit |
| 560900 | Contra Revenue for Donations - Financial Resources | Debit |
| 561000 | Donated Revenue - Non-Financial Resources | Credit |
| 561900 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 564000 | Forfeiture Revenue - Cash and Cash Equivalents | Credit |
| 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | Debit |
| 565000 | Forfeiture Revenue - Forfeitures of Property | Credit |
| 565900 | Contra Forfeiture Revenue - Forfeitures of Property | Debit |
| 570000 | Expended Appropriations | Credit |
| 570005 | Appropriations - Expended | Debit |
| 570500 | Expended Appropriations - Prior-Period Adjustments Due toCorrections of Errors - Years Preceding the Prior-Year | Credit |
| 570800 | Expended Appropriations - Prior-Period Adjustments Due toCorrections of Errors | Credit |
| 570900 | Expended Appropriations - Prior-Period Adjustments Due toChanges in Accounting Principles | Credit |
| 571000 | Transfer in of Agency Unavailable Custodial and Non-EntityCollections | Credit |
| 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity | Credit |
| 572000 | Financing Sources Transferred In Without Reimbursement | Credit |
| 573000 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 574000 | Appropriated Dedicated Collections Transferred In | Credit |
| 574500 | Appropriated Dedicated Collections Transferred Out | Debit |
| 575000 | Expenditure Financing Sources - Transfers-In | Credit |
| 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | Credit |
| 575600 | Non-Expenditure Financing Sources - Transfers-In - CapitalTransfers | Credit |
| 576000 | Expenditure Financing Sources - Transfers-Out | Debit |
| 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | Debit |
| 576600 | Non-Expenditure Financing Sources - Transfers-Out - CapitalTransfers | Debit |
| 577500 | Non-Budgetary Financing Sources Transferred In | Credit |
| 577600 | Non-Budgetary Financing Sources Transferred Out | Debit |
| 577700 | Authority Transfer Control In | Credit |

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|  | **REVENUE AND OTHER FINANCING SOURCES****(continued)** |  |
| 577800 | Authority Transfer Control Out | Debit |
| 578000 | Imputed Financing Sources | Credit |
| 579000 | Other Financing Sources | Credit |
| 579001 | Other Non-Budgetary Financing Sources for DebtAccruals/Amortization | Credit |
| 579010 | Other General Fund Financing Sources | Debit |
| 579100 | Adjustment to Financing Sources - Credit Reform | Debit |
| 579200 | Financing Sources To Be Transferred Out - Contingent Liability | Debit |
| 579500 | Seigniorage | Credit |
| 580000 | Tax Revenue Collected - Not Otherwise Classified | Credit |
| 580100 | Tax Revenue Collected - Individual | Credit |
| 580200 | Tax Revenue Collected - Corporate | Credit |
| 580300 | Tax Revenue Collected - Unemployment | Credit |
| 580400 | Tax Revenue Collected - Excise | Credit |
| 580500 | Tax Revenue Collected - Estate and Gift | Credit |
| 580600 | Tax Revenue Collected - Customs | Credit |
| 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | Credit |
| 582100 | Tax Revenue Accrual Adjustment - Individual | Credit |
| 582200 | Tax Revenue Accrual Adjustment - Corporate | Credit |
| 582300 | Tax Revenue Accrual Adjustment - Unemployment | Credit |
| 582400 | Tax Revenue Accrual Adjustment - Excise | Credit |
| 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | Credit |
| 582600 | Tax Revenue Accrual Adjustment - Customs | Credit |
| 583000 | Contra Revenue for Taxes - Not Otherwise Classified | Debit |
| 583100 | Contra Revenue for Taxes - Individual | Debit |
| 583200 | Contra Revenue for Taxes - Corporate | Debit |
| 583300 | Contra Revenue for Taxes - Unemployment | Debit |
| 583400 | Contra Revenue for Taxes - Excise | Debit |
| 583500 | Contra Revenue for Taxes - Estate and Gift | Debit |
| 583600 | Contra Revenue for Taxes - Customs | Debit |
| 589000 | Tax Revenue Refunds - Not Otherwise Classified | Debit |
| 589100 | Tax Revenue Refunds - Individual | Debit |
| 589200 | Tax Revenue Refunds - Corporate | Debit |
| 589300 | Tax Revenue Refunds - Unemployment | Debit |
| 589400 | Tax Revenue Refunds - Excise | Debit |
| 589500 | Tax Revenue Refunds - Estate and Gift | Debit |
| 589600 | Tax Revenue Refunds - Customs | Debit |
| 590000 | Other Revenue | Credit |
| 590900 | Contra Revenue for Other Revenue | Debit |
| 591900 | Revenue and Other Financing Sources - Cancellations | Debit |

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|  | **REVENUE AND OTHER FINANCING SOURCES****(continued)** |  |
| 591910 | Cancellations of Revenue and Other Financing Sources - TheGeneral Fund of the U.S. Government | Credit |
| 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | Credit |
| 592200 | Valuation Change in Investments for Federal GovernmentSponsored Enterprise | Credit |
| 592300 | Valuation Change in Investments - Beneficial Interest in Trust | Credit |
| 599000 | Collections for Others - Statement of Custodial Activity | Debit |
| 599100 | Accrued Collections for Others - Statement of Custodial Activity | Debit |
| 599300 | Offset to Non-Entity Collections - Statement of Changes in NetPosition | Debit |
| 599400 | Offset to Non-Entity Accrued Collections - Statement of Changesin Net Position | Debit |
| 599700 | Financing Sources Transferred In From Custodial StatementCollections | Credit |
| 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | Debit |
| **600000** | **EXPENSES** |  |
| 610000 | Operating Expenses/Program Costs | Debit |
| 615000 | Expensed Asset | Debit |
| 619000 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 619900 | Adjustment to Subsidy Expense | Credit |
| 631000 | Interest Expenses on Borrowing From the Bureau of the FiscalService and/or the Federal Financing Bank | Debit |
| 632000 | Interest Expenses on Securities | Debit |
| 633000 | Other Interest Expenses | Debit |
| 633800 | Remuneration Interest | Debit |
| 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | Debit |
| 640000 | Benefit Expense | Debit |
| 650000 | Cost of Goods Sold | Debit |
| 660000 | Applied Overhead | Credit |
| 661000 | Cost Capitalization Offset | Credit |
| 671000 | Depreciation, Amortization, and Depletion | Debit |
| 672000 | Bad Debt Expense | Debit |
| 673000 | Imputed Costs | Debit |
| 679000 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 679500 | Contra Expense-Non-Fiduciary Deposit Fund IntragovernmentalAdministrative Fees | Credit |
| 680000 | Future Funded Expenses | Debit |

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|  | **EXPENSES (continued)** |  |
| 685000 | Employer Contributions to Employee Benefit Programs NotRequiring Current-Year Budget Authority (Unobligated) | Debit |
| 690000 | Non-Production Costs | Debit |
| **700000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS** |  |
|  | **GAINS** |  |
| 711000 | Gains on Disposition of Assets - Other | Credit |
| 711100 | Gains on Disposition of Investments | Credit |
| 711200 | Gains on Disposition of Borrowings | Credit |
| 717100 | Gains on Changes in Long-Term Assumptions - From Experience | Credit |
| 717200 | Losses on Changes in Long-Term Assumptions - FromExperience | Debit |
| 718000 | Unrealized Gains | Credit |
| 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | Credit |
| 719000 | Other Gains | Credit |
| 719090 | Gains on International Monetary Fund Assets | Credit |
| 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | Credit |
|  | **LOSSES** |  |
| 721000 | Losses on Disposition of Assets - Other | Debit |
| 721100 | Losses on Disposition of Investments | Debit |
| 721200 | Losses on Disposition of Borrowings | Debit |
| 727100 | Gains on Changes in Long-Term Assumptions | Credit |
| 727200 | Losses on Changes in Long-Term Assumptions | Debit |
| 728000 | Unrealized Losses | Debit |
| 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | Debit |
| 729000 | Other Losses | Debit |
| 729090 | Losses on International Monetary Fund Assets | Debit |
| 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interestand Charges | Debit |
| 729200 | Other Losses From Impairment of Assets | Debit |
|  | **MISCELLANEOUS ITEMS** |  |
| 730000 | Extraordinary Items | Credit |
| 740000 | Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 740100 | Prior-Period Adjustments Due to Changes in AccountingPrinciples | Credit |
| 740500 | Prior-Period Adjustments Due to Corrections of Errors -YearsPreceding the Prior-Year | Credit |
| 750000 | Distribution of Income - Dividend | Debit |

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|  | **MISCELLANEOUS ITEMS (continued)** |  |
| 760000 | Changes in Actuarial Liability | Debit |
| 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | Debit |
| **800000** | **MEMORANDUM** |  |
| 801000 | Guaranteed Loan Level | Debit |
| 801500 | Guaranteed Loan Level - Unapportioned | Credit |
| 802000 | Guaranteed Loan Level - Apportioned | Credit |
| 804000 | Guaranteed Loan Level - Used Authority | Credit |
| 804500 | Guaranteed Loan Level - Unused Authority | Credit |
| 805000 | Guaranteed Loan Principal Outstanding | Debit |
| 805300 | Guaranteed Loan New Disbursements by Lender | Credit |
| 806500 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 807000 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |
| 809100 | Partial or Early Cancellation of Authority | Credit |
| 809200 | Offset for Partial or Early Cancellation of Authority | Debit |
| 880100 | Offset for Purchases of Assets | Credit |
| 880200 | Purchases of Property, Plant, and Equipment | Debit |
| 880300 | Purchases of Inventory and Related Property | Debit |
| 880400 | Purchases of Assets - Other | Debit |