

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A482	C132	C608	A106	A478	B112	B163 AP
A110	A492 R	C134	C610	A112	A484	B113	B202
A133 AP	A502	C136	C612	A132	A486	B114	B308
A155	A506	C137	C614	A133	A488	B116	C149 AP
A156	A508	C138	C616	A134	A490	B118	C151 AP
A170	A510	C139	C618	A136	A492	B119	C153 AP
A171	A522	C140	C620	A146	A504	B120	C163
A175	A524	C141	C622	A169	A512	B121	C406
A181	A528	C141 AP	C624	A180	A514	B122	C408
A184	A530 R	C143	C626	A183	A518	B124	C432
A185	A531	C145	C628	A185 AP	A526	B124 AP	D122
A186	A536	C146	C630	A189	A530	B126	D126
A188	A540	C148	C632	A210	A531 R	B126 AP	D306
A189 AP	A544	C149	C634	A404	A538	B128	D502
A195	A704	C151	C636	A406	A542	B128 AP	D506
A198	A708	C152	C638	A412	A546	B129	E509
A199 AP	B123	C153	C640	A414	A712	B130	F106
A202	B125	C154	C646	A418 AP	B102	B131	F108
A212	B127	C155	C647	A430	B103	B136	F110
A408	B150 R	C158	C702	A432	B104	B138	F120
A410	B602	C172	C704	A434	B105	B150	F121
A420	C103	C176	C706	A440	B106	B160	F122
A428	C106	C182	C708	A442	B107	B160 AP	F124
A436	C107	C184	D104	A464	B108	B162	F128 AP
A438	C108	C186	D108	A466	B109	B162 AP	F146
A444	C109	C188	D308 AP	A476	B110	B163	H200
A446	C112	C190	D310				
A448	C114	C196	D502 R				
A450	C116	C200	D504				
A460	C117	C202	F107				
A462	C120	C204	F108 R				
A472	C122	C602	H100				
A474	C124	C604					
A480	C130	C606					

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

AP = The USSGL transaction mentions "Also Post" in the description.

SUPPLEMENT

Section III

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ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY
UNDER A CONTINUING RESOLUTION

DEBIT		CREDIT	
A196 AP	A197	A198	A199 AP

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144	D310	C144 R	C176
C174	D556	C146	D306
		C148	

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502 R	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

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

SUPPLEMENT

Section III

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ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	D578	B142	D572	H200
C192	D574	H100	C440	D573	
C194	D575		D306	D576	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C610	D578	A195	C136	C143	D306
A714	C416	C644	E516	A499	C137	C178	D408
B108AP	C420	C648	E604	A502	C138	C186	D576
C402	C422	C650	F144AP	C106	C139	C194	E508
C404AP	C430	D128	H100	C109	C140	C196	F144
C406	C438	D130		C130	C141AP	C647	H200
C412	C440	D310					

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
C416	D310	H100	A195	D306	H200
C420	E604		C109	E508	
C422	F144AP				

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141AP	D410
C404AP	E604	C143	E508
		D306	

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402R	E508	D402	E604
		D404	

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ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A173	A416	A532	E604	A175	A422	A452	A536
A177	A516	D310		A181	A428	A518	D306
				A418 AP	A440	A519	E508
				A420	A442	A524	F123 AP

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144 R
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B104 AP	B160 AP	C420	E604	A195	C140	C162	E508
B124 AP	B162 AP	C422	F144 AP	A250	C141 AP	C163	H200
B126 AP	B163 AP	C435	H100	A251	C143	D306	
B128 AP	C402	C437 AP		C109	C161	D416	
B129	C416	D310					

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ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B129	C402	C428	H100	A195	C141AP	C409	D416
B160AP	C416	C435		A250	C143	C444	D426
B162AP	C420	D310		A251	C161	C614	E508
B163AP	C422	E604		C109	C162	D306	H200
				C140	C163	D414	

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE -
INVESTMENTS

DEBIT			CREDIT		
B129	C402	C422	A195	C140	D416
B160AP	C416	D310	A250	C141AP	E508
B162AP	C418	E604	A251	C143	H200
B163AP	C420	H100	C109	D306	

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

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

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D426	D310	D424
D402R	E508	D404	E604
D416		D420	

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

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

DEBIT		CREDIT	
D306	D416	D310	D424
D402R	E508	D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	D416	D310	D424
D402R	E508	D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	D416	D310	D424
D402R	E508	D404	E604
		D420	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE -
NOT OTHERWISE CLASSIFIED

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

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE -
LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	D306	E508
C416	D310		C109	D406	H200
C420	E604				

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE -
TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141AP	D406	

ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
LOANS

DEBIT		CREDIT	
D306	D406	D310	D424
D402R	E508	D420	E604

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	D406	D310	D424
D402R	E508	D420	E604

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
TAXES

DEBIT			CREDIT		
D306	D406		D310	D424	
D402R	E508		D420	E604	

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE
- NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141AP	D407	

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE
- LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141AP	D407	

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE
- TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141AP	D407	

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ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- LOANS

DEBIT		CREDIT	
D306	D407	D310	D424
D402R	E508	D420	E604

ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	D407	D310	D424
D402R	E508	D420	E604

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- TAXES

DEBIT		CREDIT	
D306	D407	D310	D424
D402R	E508	D420	E604

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED
ASSETS RELIEF PROGRAM

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

ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

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

ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT		CREDIT	
D306	D415	C434	D424
D402R	E508	D310	E604
		D402	

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ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

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

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

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

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

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

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D526AP	D566R	B108AP	C646	D110	D544
B406	D107	D530	D570	C132	C648	D306	D566
B604	D134	D544R	E602	C134	D102	D308AP	D568
C164	D310	D546	E606	C414	D104	D418	E406
				C644	D108	D542	E510

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ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

DEBIT				CREDIT			
B402	D106	D310	E606	B108AP	D102	D306	E510
B406	D107	D544		C132	D104	D308AP	
B604	D134	E602		C134	D108	D544R	
				C414	D110	D546	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE, AND
UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D528 R	D310	E606
C648	E510	D528	
D306			

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR
RESALE

DEBIT				CREDIT			
B402	D106	D522 R	D570	C644	D306	D523	D568
B406	D107	D524 R	E602	C646	D308 AP	D524	E408
B430	D134	D540	E606	C648	D418	D534	E510
B604	D310	D566 R		D102	D428	D540 R	
				D108	D522	D566	

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE

DEBIT				CREDIT			
B402	D106	D310	E606	B108 AP	D102	D306	E510
B406	D107	D522		C132	D104	D308 AP	
B604	D134	E602		C134	D108	D428	
				C414	D110	D522 R	

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524 R	E510
D310	E412	E606	D428	D536	
D524	E414				

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ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D134	E606	B108AP	C646	D110	D516
B406	D106	D310		C132	C648	D306	E406
B604	D107	E602		C134	D102	D308AP	E510
				C414	D104	D418	
				C644	D108	D428	

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D310	D516	E404	E606	B108AP	C644	D418	E406
D514	E114	E602		C132	C646	D428	E510
				C134	C648	D520	
				C414	D306	E116	

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ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D520	E114	B108AP	D102	D428	E116
B406	D107	D522R	E602	C132	D104	D522	E406
B604	D134	D524R	E606	C134	D108	D523	E408
C164	D310	D540		C414	D110	D524	E510
				C644	D306	D534	
				C646	D308AP	D538	
				C648	D418	D540R	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109R	D310	D540	E606
C648	D538	E510			
D306	D540R				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174R	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

SUPPLEMENT

Section III

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ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

DEBIT			CREDIT		
B432	C178	D554	C636R	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

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

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ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT			CREDIT		
B114	E510		D310	D518	
D306			D426	E606	

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

DEBIT			CREDIT			
B402	C180	D134	B108AP	C644	D108	D432
B406	D106	D310	C132	C646	D110	E408
B604	D107	E606	C134	C648	D306	E506
			C414	D102	D308AP	E510
			C642	D104	D418	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

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

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ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN RESERVE**

DEBIT				CREDIT			
B402	B604	D107	D310	B108AP	D102	D306	D552
B406	D106	D134	E606	C132	D104	D308AP	E416
				C134	D108	D548	E510
				C414	D110	D550	

ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR SALE**

DEBIT				CREDIT			
B402	C164	D134	E606	B108AP	C630	D104	D308AP
B406	D106	D310		C132	C632	D108	D548
B604	D107	D552		C134	C634	D110	D550
				C414	D102	D306	E510

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

DEBIT				CREDIT			
B402	C164	D134		B108AP	C644	D104	D308AP
B406	D106	D310		C132	C646	D108	D418
B604	D107	E606		C134	C648	D110	E510
				C414	D102	D306	

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY - ALLOWANCE**

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B124	B128	E608	C120	C604	C620
B126	D310	H100	C122	C606	D306
			C124	C608	E512
			C602	C618	H200

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT		CREDIT		
B126	E608	C122	C620	H200
D310	H100	C602	D306	
		C604	E512	

SUPPLEMENT

Section III

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C122	C620	E512	C124	C620R	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117R	
			C618	E512	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
B124	B128	D310	H100	C120	C606	C751	D306
B126	B152	E608		C122	C608	C752	E512
				C124	C622	C753	H200
				C602	C624	C754	
				C604	C750	C755	

SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT			CREDIT	
C124	C622	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT		CREDIT		
B126	E608	C122	C624	H200
D310	H100	C602	D306	
		C604	E512	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
C122	C702	C708AP	E608	C124	C620R	D306	H200
C202	C702AP	D310	H100	C204	C622	E117R	
C602	C704	E117		C606	C706	E512	
C604	C704AP	E121		C608	C708	E608	
C624	C706AP	E512					

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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C124	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO
COUPON BONDS ISSUED BY THE
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	H100
C618	H200		

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620R	H200

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT		CREDIT	
D306	E608	D310	E512
E512	H200	D589	E608
		D590	H100

ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

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

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ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY -
PREFERRED STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

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

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY -
COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
C204 C708 C706	B163

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
B162	C202 C704 C702

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B200	C609

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ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - PREFERRED
STOCK IN FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN
FEDERAL GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON
STOCK WARRANTS IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1660 BENEFICIAL INTEREST IN TRUST

DEBIT	CREDIT
B200	

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ACCOUNT NUMBER AND TITLE: 1661 MARKET ADJUSTMENT - BENEFICIAL
INTEREST IN TRUST

DEBIT	CREDIT
D503	

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
D310 H100 E608	C618 D306 C622 E512 C624 H200

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT	CREDIT
B402 C164 D134 H100 B406 D106 D310 B604 D107 E606	B108 AP C646 D110 E510 C132 C648 D306 H200 C134 D102 D308 AP C414 D104 D418 C644 D108 E502

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT	CREDIT
B402 D106 D310 H100 B406 D107 D510 B604 D134 E606	B108 AP C646 D110 E510 C132 C648 D306 H200 C134 D102 D308 AP C414 D104 D418 C644 D108 E502

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ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

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

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D310	H100	B108AP	C646	D110	E510
B406	D107	D514		C132	C648	D306	H200
B604	D134	E606		C134	D102	D308AP	
				C414	D104	D418	
				C644	D108	D510	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D134	E606	B108AP	C646	D110	E510
B406	D106	D310	H100	C132	C648	D306	H200
B604	D107	D510		C134	D102	D308AP	
				C414	D104	D418	
				C644	D108	E502	

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ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON
BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

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

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND
FACILITIES

DEBIT				CREDIT			
B402	C164	D134	E606	B108AP	C646	D110	E510
B406	D106	D310	H100	C132	C648	D306	H200
B604	D107	D510		C134	D102	D308AP	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	D560	B108AP	C610	D110	E502
B406	D106	D310	E606	C132	D102	D306	E510
B604	D107	D510	H100	C134	D104	D308AP	H200
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108AP	C610	D108	E510
				C132	C644	D306	H200
				C134	C648	D308AP	
				C414	D104	D418	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D134	E606	B108AP	C610	D104	D308AP
B406	D106	D310	H100	C132	C644	D108	D418
B604	D107	D510		C134	C648	D110	E510
				C414	D102	D306	H200

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D134	E606	B108AP	C610	D110	E510
B406	D106	D310	H100	C132	D102	D306	H200
B604	D107	D512		C134	D104	D308AP	
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108AP	D102	D306	E510
B406	D107	D514		C134	D104	D308AP	H200
B604	D134	E606		C414	D108	D418	
				C610	D110	D512	

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON
INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	E606	B108AP	D102	D306
B406	D107	H100	C132	D104	D308AP
B604	D134		C134	D108	E510
C164	D310		C414	D110	H200

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310	E606
		E120	

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	H100	B108AP	C644	D110	E510
B406	D106	D310		C132	C648	D306	H200
B604	D107	E606		C134	D102	D308AP	
				C414	D104	D418	
				C610	D108	E502	

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

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

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	B108AP	D102	D306
B406	D107	E606	C132	D104	D308AP
B604	D134	H100	C134	D108	E510
			C414	D110	H200

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B408	D308	F128	A492R	B416	C614	D312
B110	D102	D308AP		B402	B428	D106	E109
B120	D110	D508		B406	B430	D107	E204AP
				B412	B436	D134	E412

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ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT		CREDIT	
B110	B408	C609	D312
B120	D308		

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

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

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B112	D308	B416	D312
B440		B418	

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ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE -
DEBT

DEBIT			CREDIT		
B112	D308		B418	D312	

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

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

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

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

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE

DEBIT			CREDIT		
B110	D308		B420	E106	
B408			D312		

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ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE
FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT		CREDIT		
B104	D308	A202 AP	C117	D312
D147	E514	A204	C118	D580
		B104 AP	C428	E122
		C103	C438	E610

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED
BUDGETARY OBLIGATIONS

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

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY
INCURRED BUT NOT REPORTED

DEBIT		CREDIT		
D102	D308	B402	D107	E102
D110	D308 AP	B420	D134	
		D106	D312	

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ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

DEBIT		CREDIT	
B110	D308	B402	E102
B408		D312	

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E104

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D308	D312	E106
B408			

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ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO
CARRIERS

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D308 E514	B420 E610 D312

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ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

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

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ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY
DEPOSIT FUNDS, CLEARING
ACCOUNTS, AND UNDEPOSITED
COLLECTIONS

DEBIT		CREDIT	
C144R	D308	C108	D312
C170	D506	C144	D588
		C152	

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
B113		B440	

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

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ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B123 B127 B125 D312

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
B127 D312	D308

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B125 D312

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ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 E106 D308 E514	B420 E610 D312

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ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

DEBIT		CREDIT	
D308	E514	B420 D312	E610

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE
LIABILITY

DEBIT		CREDIT	
D308	E514	B420 D312	E610

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426R D308	E514	B426 D312	E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT		CREDIT	
B426R D308	E514	B420 B426	D312 E610

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ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424R E514 D308	B424 E610 B425

ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B202 B424R	B424

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 E514 D308	B438 E610 D312

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ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT			CREDIT		
D145	E514		D312	F130	
D308			E610		

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS
TO THE GENERAL FUND OF THE
TREASURY

DEBIT			CREDIT		
B119	D308		A143	E610	
B136	E514		D312		

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT		
C149AP	D308	D424R	C141AP	C404	
C151AP	D422	F124	C142	D312	
C153AP	D424AP				

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS
NOT REPORTED ON THE STATEMENT
OF CUSTODIAL ACTIVITY

DEBIT			CREDIT		
C149AP	C153AP	F124	B200AP	C405	C437
C151AP	D420R	F125	C145AP	C420AP	D503AP
			C147	C435AP	E516AP

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

DEBIT			CREDIT		
C174R	D555	E514	A132	C150	D562
D112	D588		A134	C166	E610
D308	E504		A136	D148	
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

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

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

DEBIT			CREDIT		
A440	F342		A408	A460	A496
			A436	A472	A506
			A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

DEBIT			CREDIT	
A404	A464	A490	A444	F342
A412	A476	A494		
A432	A484			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT			CREDIT	
A106	A169	F128AP		
A112	F106	F342		
A132	F120			
A136	F122			

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT				CREDIT			
A146AP	B130AP	B430AP	D134AP	C132R	C137R	C414R	F128R
A514AP	B134	B436AP	E104AP	C134R	C138R	D104R	F342
B102AP	B202AP	B438AP	E106AP	C136R	C139R	D108R	
B106AP	B402AP	B604AP	E108AP				
B107AP	B406AP	C408AP	E109AP				
B109AP	B412AP	D106AP	E204AP				
B118AP	B418AP	D114AP	E412AP				
B122AP	B428AP	D126AP					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP			

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT		CREDIT	
D302	D308AP	D310R	F342
D306AP			

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

DEBIT		CREDIT	
F336	F340	F336	F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT		CREDIT	
H300	H312	H301	H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET
ASSETS

DEBIT		CREDIT	
H310		H100	

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS
OF FIDUCIARY NET ASSETS

DEBIT		CREDIT	
H200		H312	

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY

DEBIT		CREDIT	
A176		A168	F112

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

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178R	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE
BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY -
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

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

ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY -
PRIOR-YEAR BALANCES

DEBIT		CREDIT	
B119	B136	A142	F113
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C107	C136	C614	D108
		C109	C148	C616	D308AP
		C116	C152	C626	F112
		C117	C154	C628	
		C130	C609	C640	
		C132	C612	C646	

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C132	C606	D308AP
C604	C620		C103	C136	C618	F112
			C106	C412	C646	
			C109	C416	C648	
			C124	C602	D108	

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

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED

DEBIT	CREDIT
A542 F374	A540 F374R

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES -
TRANSFERRED

DEBIT	CREDIT
A542 F376	A540

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED

DEBIT	CREDIT
A542 F378	A540 F378R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT	CREDIT
A104 A199R A196 F108R A197AP	A199 F302 F108

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

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL
FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124 AP	B128 AP	B162 AP	C608
A186	C114	C606	C754	B126	B129	B163 AP	F302
A188	C124	C622	D589	B126 AP	B160 AP	C604	
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION

DEBIT		CREDIT	
A104	F108 R	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197 AP	A125	F108
A155	A199 R	A199	F302
A196	F108 R		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197 AP	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
CANCELLATION

DEBIT		CREDIT
A519	F123 AP	F369

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR
INTEREST ON THE BUREAU OF THE
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY REDUCTION

DEBIT	CREDIT
A418AP A518	F366

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION

DEBIT	CREDIT
F360 F368	A522 A523

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

DEBIT	CREDIT
A173 A516 F374 R	A175 A519 F374 A418 AP A524 A518 F123 AP

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418 AP F302 A518

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT

DEBIT		CREDIT	
A522	A531	A526	A531R
A530R	F302	A530	

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

DEBIT		CREDIT	
F302		A169	

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

DEBIT		CREDIT	
A166	F112	F304	
A168			

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

DEBIT		CREDIT	
A187	F304	A704	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

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

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

DEBIT		CREDIT	
A177	A180	A179	A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT		CREDIT	
A170	A175	F302	
A171			

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT		CREDIT	
F304		F304	

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

DEBIT		CREDIT	
F306		A155	A159

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

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO
INDEFINITE BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F306	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

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

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 B131 B121

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B131 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F306	F306

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

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476 F104	A470 A532 A472 F104R A474 F112

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES

DEBIT	CREDIT
A402	A416 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES

DEBIT		CREDIT	
A416	A430	A418AP	A426
A424		A420	F376
		A422	

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED FROM
INVESTED BALANCES

DEBIT		CREDIT	
A420		A430	F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION

DEBIT		CREDIT	
A418AP	F364	A424	F362
A422			

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

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR
AUTHORITY

DEBIT			CREDIT		
A181	A474	A482	A180	A484	F302
A472	A480	A536	A476	A486	
			A478	A538	

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378R	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

DEBIT	CREDIT	
A536	A538	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-
YEAR BALANCES

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

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-
YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476	F104	A472	F104R

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR
BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

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

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION
OF AVAILABILITY OTHER THAN
REAPPROPRIATIONS

DEBIT			CREDIT		
A460	A462		A464	F302	
			A466		

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED
TO EXPIRED

DEBIT			CREDIT		
A408	A410		A412	F302	
			A414		

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

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

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT			CREDIT		
A458	F372		A456	F372R	

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

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

DEBIT	CREDIT
F302	F301AP F314 F302 F390

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES
- DISPOSITION OF CANCELED
PAYABLES

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A702 F116 A712	A706 C650 A708 F112 C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

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

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS

DEBIT		CREDIT	
A114	F116	A498	F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT		CREDIT	
A704	C101	A714	C430
A706	F380R	C103	F109
		C184	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382R	A712	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT		CREDIT	
A498	F372R	A499	F372
D144	F384R	A502	F384
		D144R	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380 R

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382 R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384 R

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386 R

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ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388R

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE

DEBIT		CREDIT	
A714	F386R	C186	F386
C430		F144	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED

DEBIT		CREDIT	
A502		F302	

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

DEBIT		CREDIT	
C107	C109	C110	F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

DEBIT		CREDIT	
C107	C116	C110	F302
C109	C117		

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

DEBIT		CREDIT	
C107	C109	F302	

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

DEBIT		CREDIT	
C107	C154	F302	
C109			

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

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C158 C630 C646 C109 C182 C632 C148 C609 C634 C152 C626 C640	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C148 C109 C152	B118 F302 C110

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

DEBIT		CREDIT
C103	C106	F302

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

DEBIT				CREDIT			
C107	C140	C606	C706	B124AP	B129	B163AP	C704
C109	C204	C618		B126	B160AP	C604	C708
C124	C602	C702		B126AP	B162	C608	F302
				B128AP	B162AP	C620	

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT		CREDIT
		F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT		CREDIT
C107	C109	F302

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

DEBIT	CREDIT
C107 C646 C109 C647 C140	C110 F302

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT	CREDIT
C412	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT		CREDIT	
C416	C650	C140	F388
C648	F388R	C647	

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET
ADJUSTMENT - INVESTMENTS IN U.S.
TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D590	E119	F302	

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN
CURRENCY IN THE EXCHANGE
STABILIZATION FUND

DEBIT		CREDIT	
D575		D573	

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

DEBIT		CREDIT	
A138	F116	D110	D308AP
		D134	F112

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

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144R	D142 F334 D144

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301AP	F120 F128AP

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY WITH A U.S.
TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128AP

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION
FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

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

ACCOUNT NUMBER AND TITLE: **4356 CANCELLATION OF APPROPRIATION
FROM INVESTED BALANCES**

DEBIT	CREDIT
F302	F121

ACCOUNT NUMBER AND TITLE: **4357 CANCELLATION OF APPROPRIATED
AMOUNTS RECEIVABLE FROM
INVESTED TRUST OR SPECIAL FUNDS**

DEBIT	CREDIT
F369	A519AP F123 D141AP

ACCOUNT NUMBER AND TITLE: **4382 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY**

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A418 A518AP A422AP

ACCOUNT NUMBER AND TITLE: **4383 TEMPORARY REDUCTION - PRIOR-
YEAR BALANCES**

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A418 A518AP A422AP

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND
TITLE:

4384 TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

ACCOUNT NUMBER AND TITLE:

4387 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE:

4388 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE:

4391 ADJUSTMENTS TO INDEFINITE NO-
YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106

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

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

DEBIT			CREDIT		
F302	F304	F306	A106	A133	A185AP
			A131	A134	
			A132	A136	

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-
YEAR BALANCES

DEBIT			CREDIT		
F302	F304	F306	A106	A132	A136
			A112	A133	A185AP
			A131	A134	

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531R	C604		A188	C114	C624	E113
				A195	C124	C750	F359
				A250	C602	C752	
				A530R	C606	C754	

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

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO PUBLIC
LAW - TEMPORARY

DEBIT			CREDIT
A128R	B126AP	B162AP	A128
A197R	B128AP	B163AP	
A198R	B129	F126	
B124AP	B160AP		

ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
UNAVAILABLE - RECEIPTS
UNAVAILABLE FOR OBLIGATION
UPON COLLECTION

DEBIT		CREDIT
F359		A130

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

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ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT		CREDIT	
B126	F318	A129	E119
F134	F356	D590	

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMP.
UNAVAILABLE - RECEIPTS AND
APPROPRIATIONS TEMP. PRECLUDED
FROM OBLIGATION

DEBIT		CREDIT	
F358		A139	

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT		CREDIT	
A136	F308	A137	
A137R	F312		

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB
DEFERRAL

DEBIT		CREDIT	
A126R	F312	A126	
F308			

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A106	A143	B118	D114	A102	A197R	A702	C706
A116	A148	B121	D122	A104	A198R	C106	C750
A118	A164	B124AP	D126	A108	A199R	C114	C751
A125	A174	B126	D136	A110	A202	C124	C752
A126	A178	B126AP	D138	A114	A212	C130	C753
A127	A185AP	B128AP	D141AP	A126R	A250	C132	C754
A128	A189	B129	F104R	A128R	A251	C136	C755
A129	A199	B131	F106	A137R	A402	C158	D108
A130	A418	B160AP	F108	A138	A408	C172	D110
A131	A422AP	B162	F112	A140	A410	C176	D120
A132	A430	B162AP	F113	A152	A416	C190	D134
A133	A470	B163AP	F118	A162	A420	C204	D136AP
A134	A484	B416	F121	A166	A458	C602	D138AP
A135	A486	C604	F122	A176	A460	C606	D308AP
A137	A499	C608	F123	A178R	A462	C609	F104
A139	A500AP	C704	F128AP	A184	A468	C622	F107
A140AP	A518AP	C708	F312	A186	A480	C624	F108R
A142	A519AP	D107	F334	A190	A482	C626	F114
				A192	A498	C630	F116
				A194	A499AP	C632	F126
				A195	A510	C634	F128
				A196	A516	C636	F308
				A197AP	A528	C702	F334

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A514	B162AP	F106	A116	C106AP	C204	C640AP
A120	A519AP	B163AP	F108	A122	C107AP	C204AP	C650AP
A179	A712R	B416	F112	A177	C109AP	C410AP	C702
A404	B107	C106AP	F113	A186AP	C114AP	C412AP	C702AP
A406	B124AP	C604	F121	A212AP	C116AP	C416AP	C704AP
A412	B126	C604R	F122	A444	C124	C602	C706
A414	B126AP	C608	F123	A446	C124AP	C602AP	C706AP
A440	B128AP	C608R	F128AP	A448	C130AP	C606	C708AP
A442	B129	C620R	F308	A450	C132AP	C606AP	D108AP
A499	B138	C704	F312	A500R	C136AP	C612AP	D134AP
A500	B160AP	C708		A706AP	C148AP	C614AP	F107
A512	B162	D141AP		A708AP	C152AP	C616AP	F108R
				B126AP	C154AP	C618AP	
				B162AP	C182AP	C626AP	

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT
TO APPORTIONMENT

DEBIT				CREDIT		
A122	C114AP	C204AP	C626AP	A118	A712R	C608R
A186AP	C116AP	C410AP	C640AP	A140AP	C604R	C620R
A212AP	C124AP	C412AP	C650AP			
A706AP	C130AP	C416AP	C702AP			
A708AP	C132AP	C602AP	C704AP			
B126AP	C136AP	C606AP	C706AP			
B162AP	C148AP	C612AP	C708AP			
C106AP	C152AP	C614AP	D108AP			
C107AP	C154AP	C616AP	D134AP			
C109AP	C182AP	C618AP	F112			

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED
RESOURCES

DEBIT				CREDIT			
A106	B106	B412	E108	A120	C107AP	C152AP	C640AP
A135	B107	B416	E109	A122	C109AP	C154AP	C650AP
A148	B108	B418	E204AP	A186AP	C112	C182AP	C702AP
A154AP	B109	B428	E412	A212AP	C114AP	C204AP	C704AP
A168AP	B114	B430	F106	A500R	C116AP	C410AP	C706AP
A189	B116	B436	F108	A706AP	C124AP	C412AP	C708AP
A412	B122	C406	F109	A708AP	C130AP	C416AP	D108AP
A414	B138	C604R	F110	B126AP	C132AP	C602AP	D134AP
A499	B152	C608R	F113	B162AP	C134	C606AP	D502R
A500	B154	C620R	F121	B302R	C136AP	C612AP	F107
A512	B202	D112	F122	B306R	C137	C614AP	F108R
A514	B302	D141AP	F123	B310	C138	C616AP	F111
A519AP	B306	D502	F128AP	B404	C139	C618AP	
A712R	B308	E102	F308	C106AP	C148AP	C626AP	
B102	B314	E104	F312				
B104	B406	E106					

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A106	A414	B126	C704	A102	A446	C124	C624
A119	A418	B126 AP	C708	A104	A448	C124 AP	C626 AP
A127	A422 AP	B128 AP	D107	A108	A450	C130 AP	C640
A128	A426	B129	D114	A110	A458	C132	C640 AP
A129	A430	B131	D122	A114	A460	C132 AP	C702
A130	A440	B138	D126	A123	A462	C134	C702 AP
A131	A442	B152	D141 AP	A128 R	A480	C136	C704 AP
A132	A484	B154	E102	A137 R	A482	C136 AP	C706
A133	A486	B160 AP	E104	A152	A498	C138	C706 AP
A134	A499	B162	E106	A162	A499 AP	C139	C708 AP
A135	A500	B162 AP	E108	A166	A500 R	C148 AP	C750
A136	A500 AP	B163 AP	E109	A176	A510	C152 AP	C751
A137	A512	B304	E204 AP	A177	A516	C154 AP	C752
A139	A514	B306	E412	A178 R	A528	C158	C753
A148	A518 AP	B308	F106	A186	A530 R	C172	C754
A154 AP	A519 AP	B316	F108	A186 AP	A531	C176	C755
A164	A520	B406	F109	A190	A702	C182 AP	D108
A168 AP	A530	B412	F110	A192	A706 AP	C190	D108 AP
A174	A531 R	B416	F113	A194	B126 AP	C204	D110
A178	A534	B418	F121	A195	B162 AP	C204 AP	D120
A179	A712 R	B430	F122	A196	B304 R	C410 AP	D134
A185 AP	B102	C604	F123	A197 AP	B306 R	C412 AP	D134 AP
A189	B103	C604 R	F128 AP	A197 R	B312	C416 AP	D141
A404	B107	C608	F312	A198 R	B404	C602	D308 AP
A406	B121	C608 R		A212	C106 AP	C602 AP	F107
A412	B124 AP	C620 R		A212 AP	C107 AP	C606	F108 R
				A250	C109 AP	C612 AP	F111
				A251	C112	C614 AP	F123 AP
				A416	C114	C616 AP	F310
				A420	C114 AP	C618 AP	
				A444	C116 AP	C622	

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ACCOUNT NUMBER AND TITLE:

**4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

DEBIT				CREDIT			
D573	F312			A138	D575		
F308				A140			

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED AUTHORITY**

DEBIT				CREDIT			
A112	A466	D122	F128 AP	A408	A480	D104	F128
A432	A484	D126	F144	A410	A499 AP	D120	F312
A434	A499	D141 AP	F146	A436	C130	D136 AP	
A452	A519 AP	F120		A438	C132	D138 AP	
A456	D106	F121		A454	D102	D308 AP	
A464	D114	F123					

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES -
PROGRAMS EXEMPT FROM
APPORTIONMENT**

DEBIT				CREDIT		
A123	C116 AP	C410 AP	C702 AP	A119	C604 R	C620 R
A186 AP	C124 AP	C412 AP	C704 AP	A712 R	C608 R	
A212 AP	C130 AP	C416 AP	C706 AP			
A706 AP	C132 AP	C602 AP	C708 AP			
B126 AP	C136 AP	C612 AP	D108 AP			
B162 AP	C148 AP	C614 AP	D134 AP			
C106 AP	C152 AP	C616 AP	F112			
C107 AP	C154 AP	C618 AP				
C109 AP	C182 AP	C626 AP				
C114 AP	C204 AP	C640 AP				

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ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154 AP	B306	B416	F312	B302	B306 R	D502
A168 AP	B308	D502 R				
A499	B310	F113				
B302 R	B314	F308				

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT

DEBIT			CREDIT	
A154 AP	B306	B416	B304	B306 R
A168 AP	B308	F113		
A499	B312	F310		
B304 R	B316	F312		

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306 R	B438	E104	A154 AP	B306	B312	B316
B104	B308	C408	E106	A168 AP	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

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ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

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ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
A499AP D134 A712 D136AP D120 D138AP	F332

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

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ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS,
UNPAID

DEBIT	CREDIT
A500R B110 B113 A504 B112 F325	A500 B428 D134 E204AP B402 B430 E102 E412 B406 B436 E104 F324 B412 B438 E106 B416 C614 E108 B418 D112 E109

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS,
PAID

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

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ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET
DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

DEBIT	CREDIT
A492 F324	A492R F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
D102 D142 F128 D110 D308AP D141 F123AP	F325

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ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

DEBIT			CREDIT
C132	C753	D108	F322
C136	C755	D308AP	
C751	D104		

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT			CREDIT
F324			D106 D140
			D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, PAID

DEBIT			CREDIT
F320			D126

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ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144 AP
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT	
D402	D402 R	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

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

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402	D402 R	H301
	F336	

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ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT				CREDIT			
F336	H301			A186	C154	C422	C708AP
				A188	C188	C438	E121
				C109	C402	C702AP	F144AP
				C141	C416	C704AP	
				C145	C420	C706AP	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
C620R	E117R	F336	H301	A186	C141	C418	E113
				A188	C145	C420	E117
				A250	C154	C422	E119
				A251	C188	C618	F144AP
				C109	C402	C624	

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

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

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT		CREDIT	
F336		E118	

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ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5315 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: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D402 D424	D402R H301 F336

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT	CREDIT
D402 D424	D402R H301 F336

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ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER**

DEBIT		CREDIT	
D402	D424	D402R F336	H301

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES AND FINES REVENUE**

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

ACCOUNT NUMBER AND TITLE: **5324 CONTRA REVENUE FOR PENALTIES
AND FINES**

DEBIT		CREDIT	
D424		D402R F336	H301

ACCOUNT NUMBER AND TITLE: **5325 ADMINISTRATIVE FEES REVENUE**

DEBIT		CREDIT		
F336	H301	A186 A188 C109 C141	C145 C188 C402 C416	C420 C422

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR
ADMINISTRATIVE FEES

DEBIT		CREDIT	
D402	D424	D402R F336	H301

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT		CREDIT		
F336	H301	A186 C109 C190	C416 C420 C422	F144AP

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE

DEBIT		CREDIT	
D402		D402R F336	H301

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE

DEBIT		CREDIT		
F336	H301	C109 C420 C422	C424 F144AP	

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ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE - FINANCIAL
RESOURCES**

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

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES**

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F336 H301	C102 C164

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT	CREDIT
C132R C137R C414R F128R C134R C138R D104R F336 C136R C139R D108R	A146AP B130AP B430AP D134AP A514AP B134 B436AP E104AP B102AP B202AP B438AP E106AP B106AP B402AP B604AP E108AP B107AP B406AP C408AP E109AP B109AP B412AP D106AP E204AP B118AP B418AP D114AP E412AP B122AP B428AP D126AP

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT	CREDIT
D310R F336	D304 D308AP D306AP

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ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES**

DEBIT	CREDIT
D310R F336	D302 D308AP D306AP

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES TRANSFERRED
IN WITHOUT REIMBURSEMENT**

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES TRANSFERRED
OUT WITHOUT REIMBURSEMENT**

DEBIT	CREDIT
A548 E512 E510	E514 F336

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F336	A133AP A185 A184 A189AP

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ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT

DEBIT		CREDIT
A133	A189	F336
A183	F146	
A185AP		

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES
- TRANSFERS-IN

DEBIT		CREDIT	
A456	D144R	A458	C109
A499	F336	A498	D144
		A510	

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - OTHER

DEBIT				CREDIT			
A418AP	A518	A542	F336	A171	A420	A474	A531
A422	A519	A546		A173	A438	A482	A532
A442	A531R	F123AP		A177	A450	A508	
				A410	A454	A516	
				A416	A462	A528	

ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - CAPITAL
TRANSFERS

DEBIT	CREDIT
F336	E516

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ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING SOURCES
- TRANSFERS-OUT**

DEBIT		CREDIT	
A500	A514	A500R	F123AP
A512	D140	D141	F336
		D142	

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT - OTHER**

DEBIT				CREDIT			
A134	A426	A466	A520	A424	A522	A530R	A544
A179	A430	A478	A530	A446	A523	A540	F336
A406	A434	A486	A534				
A414	A452	A488	F121				

ACCOUNT NUMBER AND TITLE: **5766 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
CAPITAL TRANSFERS**

DEBIT	CREDIT
A143	F336

ACCOUNT NUMBER AND TITLE: **5775 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN**

DEBIT	CREDIT
F336	C155
	C420
	E604
	F144AP

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ACCOUNT NUMBER AND TITLE: **5776 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT**

DEBIT	CREDIT
D148 E509 E508	F336

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT	CREDIT
F336	A202 C430 C145

ACCOUNT NUMBER AND TITLE: **5791 ADJUSTMENT TO FINANCING
SOURCES - DOWNWARD
REESTIMATE OR NEGATIVE SUBSIDY**

DEBIT	CREDIT
D146 F336 D147AP	D147

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ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE
TRANSFERRED OUT - CONTINGENT
LIABILITY

DEBIT	CREDIT
B425	F336

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143AP A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED -
INDIVIDUAL

DEBIT	CREDIT
C143AP F336	A188 C404AP C141 D586 C143AP

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ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED -
CORPORATE

DEBIT	CREDIT	
F336	A188 C141	C143AP D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED -
UNEMPLOYMENT

DEBIT	CREDIT	
F336	A188 C141	C143AP D586

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT	
F336	A188 C141	C143AP D586

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE
AND GIFT

DEBIT	CREDIT	
F336	A188 C141	C143AP D586

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ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED -
CUSTOMS

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: **5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED**

DEBIT		CREDIT	
D402	D424	D402R	F336

ACCOUNT NUMBER AND TITLE: **5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL**

DEBIT		CREDIT	
D402	D424	D402R	F336

ACCOUNT NUMBER AND TITLE: **5832 CONTRA REVENUE FOR TAXES - CORPORATE**

DEBIT		CREDIT	
D402	D424	D402R	F336

ACCOUNT NUMBER AND TITLE: **5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT**

DEBIT		CREDIT	
D402	D424	D402R	F336

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ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES -
EXCISE

DEBIT		CREDIT	
D402	D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT

DEBIT		CREDIT	
D402	D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES -
CUSTOMS

DEBIT		CREDIT	
D402	D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B118	B416	F336	

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ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -
INDIVIDUAL

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -
CORPORATE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -
UNEMPLOYMENT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE
AND GIFT

DEBIT		CREDIT
B118	B416	F336

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ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT		CREDIT			
F144	F336	A186	C145	C404 AP	C630
		A188	C172	C416	C636
		B200	C174	C420	D554
		C109	C188	C422	D558
		C141	C402	C424	F144 AP

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D424	D402 R	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
F336	D503

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ACCOUNT NUMBER AND TITLE: 5923 VALUATION CHANGE IN
INVESTMENTS - BENEFICIAL
INTEREST IN TRUST

DEBIT	CREDIT
F336	C141 D503

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS -
STATEMENT OF CUSTODIAL
ACTIVITY

DEBIT	CREDIT
C141AP C143AP C142 D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR
OTHERS - STATEMENT OF
CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143AP D424R D422 D584 D424AP F336

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ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT		CREDIT
B200AP	C196AP	F336
C145AP	D503AP	
C147	D585	

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT		CREDIT
C405	E516AP	C196AP D585
C420AP		D420R F336

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED
IN FROM CUSTODIAL STATEMENT
COLLECTIONS

DEBIT	CREDIT
F336	A212

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ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A TREASURY
ACCOUNT SYMBOL OTHER THAN
THE GENERAL FUND OF THE
TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM
COSTS

DEBIT	CREDIT
A146 B138 C102 E102	C132 D102 D582 E414
A514 B154 D106 E104	C134 D104 E110 F128
B102 B402 D107 E108	C136AP D108 E112 F336
B104 B406 D126 E204AP	C138AP D110 E114 H300
B105 B412 D134 E412	C139AP D308AP E116
B106 B436 D510 E418	
B107 B604 D534 E506	

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112AP D113

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ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU OF
THE PUBLIC DEBT AND/OR THE
FEDERAL FINANCING BANK

DEBIT		CREDIT	
B109	B418	F336	H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT		CREDIT	
B109	B418	F336	H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT		CREDIT	
B109	B418	F336	H300
B416			

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES

DEBIT		CREDIT	
E122		F336	

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ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT			CREDIT		
B604	E106		F336		
E104					

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT		
C630	D538	E110	B108AP	D102	E112
D106	D566	E114	C132	D104	E116
D107	E102	E408	C134	D308AP	F336
			C414	D566R	

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT			CREDIT		
E110	E116		D514	E404	
E112	F336				
E114					

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT			CREDIT		
F336			D514		

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ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION,
AND DEPLETION**

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
E402	F336

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

DEBIT	CREDIT
C136 AP D518 E406 C137 D528 E410 C138 AP D566 E416 C139 AP D582	B108 AP D528 R F336 C414 D566 R H300 D128 D580 D526 E109 R

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ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

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

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS NOT
REQUIRING CURRENT-YEAR BUDGET
AUTHORITY (UNOBLIGATED)

DEBIT		CREDIT	
B422		F336	H300

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B436	D107	B108AP	D102	D308AP
B402	B604	D134	C132	D104	F336
B406	D106	E102	C134	D108	H300
			C414	D110	

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -
OTHER

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

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ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF
INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C622	C752
		C606	C624	C753
		C618	C702	
		C620	C706	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF
BORROWINGS

DEBIT		CREDIT
F338	H301	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT		CREDIT	
F338	H301	D589	F136
		D590	

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT		CREDIT	
F338	H301	D570	D575
		D574	D578

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ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -
OTHER

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

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF
INVESTMENTS

DEBIT			CREDIT	
C604	C622	C754	F340	H300
C608	C624	C755		
C618	C704			
C620	C708			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF
BORROWINGS

DEBIT		CREDIT	
B131	C153	F340	H300
C149			

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202AP	C194	D564	D576	B424R	C137	F340	H300
A204	D523	D568					
B108	D542	D572					
B424	D548	D573					

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D550	H301	F340	H300
F338			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

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

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ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -
DIVIDEND

DEBIT	CREDIT
C435AP C437	C149AP F125 C153AP F340

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B426 F338	B426R F340

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344 F352

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
F346 G106	G104

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ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED
AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

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ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY

DEBIT	CREDIT
E204	F301 F390AP

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY
CANCELLATION OF AUTHORITY

DEBIT	CREDIT
F301 F390AP	E204

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ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT			CREDIT		
C134R	C414R		B152AP	B438AP	D134AP
C138R	F370		B402AP	B604AP	G120
			B406AP	C132AP	G122
			B430AP	C136AP	G124

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT,
AND EQUIPMENT

DEBIT			CREDIT	
B402AP	C132AP	G120	C134R	C414R
B406AP	C136AP		C138R	F370
B604AP	D134AP			

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND
RELATED PROPERTY

DEBIT			CREDIT	
B402AP	B438AP	C136AP	C134R	C414R
B406AP	B604AP	D134AP	C138R	F370
B430AP	C132AP	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152AP	B438AP	C136AP	C134R	C414R
B402AP	B604AP	D134AP	C138R	F370
B406AP	C132AP	G124		