

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A482	C132	C610	A112	A486	B116	C151 <b>AP</b>
A110	A492 <b>R</b>	C134	C612	A132	A488	B118	C153 <b>AP</b>
A133 <b>AP</b>	A502	C136	C614	A133	A490	B119	C163
A155	A506	C137	C616	A134	A492	B120	C406
A156	A508	C138	C618	A136	A504	B121	C408
A170	A510	C139	C620	A146	A512	B122	C432
A171	A522	C140	C622	A169	A514	B124	C780
A175	A524	C141	C624	A180	A518	B124 <b>AP</b>	D122
A181	A528	C141 <b>AP</b>	C626	A183	A526	B126	D126
A184	A530 <b>R</b>	C143	C628	A185 <b>AP</b>	A530	B126 <b>AP</b>	D306
A185	A531	C145	C630	A189	A531 <b>R</b>	B128	D436
A186	A536	C146	C632	A210	A538	B128 <b>AP</b>	D438
A188	A540	C148	C634	A404	A542	B129	D502
A189 <b>AP</b>	A544	C149	C636	A406	A546	B130	D506
A195	A704	C151	C638	A412	A712	B131	E509
A198	A708	C152	C640	A414	B102	B136	F106
A199 <b>AP</b>	B123	C153	C646	A418 <b>AP</b>	B103	B138	F108
A202	B125	C154	C647	A430	B104	B150	F110
A212	B127	C155	C702	A432	B105	B160	F120
A408	B150 <b>R</b>	C158	C704	A434	B106	B160 <b>AP</b>	F121
A410	B602	C172	C706	A440	B107	B162	F122
A420	C103	C176	C708	A442	B108	B162 <b>AP</b>	F124
A428	C106	C182	D104	A464	B109	B163	F128 <b>AP</b>
A436	C107	C186	D108	A466	B110	B163 <b>AP</b>	F146
A438	C108	C188	D308 <b>AP</b>	A476	B112	B202	H200
A444	C109	C190	D310	A478	B113	B308	
A446	C112	C196	D502 <b>R</b>	A484	B114	C149 <b>AP</b>	
A448	C114	C200	D504				
A450	C116	C202	F107				
A460	C117	C204	F108 <b>R</b>				
A462	C120	C602	H100				
A472	C122	C604					
A474	C124	C606					
A480	C130	C608					

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

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

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY  
UNDER A CONTINUING RESOLUTION

DEBIT	CREDIT
A196 <b>AP</b> A197	A198    A199 <b>AP</b>

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144    D310 C174    D556	C144 <b>R</b> C176 C146    D306 C148

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310    D502	D306    D504 D502 <b>R</b>

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309    D502 <b>R</b> B606

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ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

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

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND  
ASSETS - RESERVE POSITION

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND  
ASSETS - HOLDINGS OF SPECIAL  
DRAWING RIGHTS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
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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	D579R
C192	D574	D579	C440	D573	H200
C194	D575	H100	D306	D576	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON  
ACCOUNTS RECEIVABLE

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

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE

DEBIT				CREDIT		
C416	D310	H100		A195	D306	H200
C420	E604			C109	E508	
C422	F144 <b>AP</b>					

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT				CREDIT		
C402	D310			C141 <b>AP</b>	D410	
C404 <b>AP</b>	E604			C143	E508	
C422				D306		

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

DEBIT				CREDIT		
D306	D410			D310	D424	
D402 <b>R</b>	E508			D402	E604	
				D404		

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 <b>AP</b>	A440	A519	E508
				A420	A442	A524	F123 <b>AP</b>

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ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS  
RECEIVABLE

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

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

DEBIT				CREDIT			
B104AP	B160AP	C420	E604	A195	C140	C162	E508
B124AP	B162AP	C422	F144AP	A250	C141AP	C163	H200
B126AP	B163AP	C435	H100	A251	C143	D306	
B128AP	C402	C437AP		C109	C161	D416	
B129	C416	D310					

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	

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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
D416	E508	D404	E604
		D420	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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

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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	

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	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

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

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

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

DEBIT		CREDIT	
D306	E508	D310	D424
D406		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	

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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	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED  
ASSETS RELIEF PROGRAM

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

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

DEBIT			CREDIT		
C420	C436	E604	C107	C446	E508
C434	D310		C141 <b>AP</b>	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
D402 <b>R</b>	E508	D310	E604
		D402	

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	

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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	B309	H100	A494	C112	D306
A550	D122		A548	C130	H200
B308	D310		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

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND  
SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D528R	D310	E606
C648	E510	D528	
D306			

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ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR  
RESALE**

DEBIT				CREDIT			
B402	D106	D522R	D570	C644	D306	D523	D568
B406	D107	D524R	E602	C646	D308AP	D524	E408
B430	D134	D540	E606	C648	D418	D534	E510
B604	D310	D566R		D102	D428	D540R	
				D108	D522	D566	

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

DEBIT				CREDIT			
B402	D106	D310	E606	B108AP	D102	D306	E510
B406	D107	D522		C132	D104	D308AP	
B604	D134	E602		C134	D108	D428	
				C414	D110	D522R	

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

DEBIT			CREDIT		
C430	D534	E602	D306	D524R	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	B108 <b>AP</b>	D102	D428	E116
B406	D107	D522 <b>R</b>	E602	C132	D104	D522	E406
B604	D134	D524 <b>R</b>	E606	C134	D108	D523	E408
C164	D310	D540		C414	D110	D524	E510
				C644	D306	D534	
				C646	D308 <b>AP</b>	D538	
				C648	D418	D540 <b>R</b>	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109 <b>R</b>	D310	D540	E606
C648	D538	E510			
D306	D540 <b>R</b>				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174 <b>R</b>	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

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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	

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

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	E608	C120	C606	C751	D306
B126	B152	D579	H100	C122	C608	C752	D579R
				C124	C622	C753	E512
				C602	C624	C754	H200
				C604	C750	C755	

U.S. Government Standard General Ledger  
Account Transaction Postings

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 Transaction Postings**

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 Transaction Postings**

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	

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

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

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

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

U.S. Government Standard General Ledger  
Account Transaction Postings

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	

**U.S. Government Standard General Ledger  
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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 <b>AP</b> C646      D110      E510 C132      C648      D306      H200 C134      D102      D308 <b>AP</b> 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 <b>AP</b> C646      D110      E510 C132      C648      D306      H200 C134      D102      D308 <b>AP</b> C414      D104      D418 C644      D108      E502

**U.S. Government Standard General Ledger  
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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	

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

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			

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
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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		

## SUPPLEMENT

## Section III

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

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	

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

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: 1923 CONTINGENT RECEIVABLE FOR  
CAPITAL TRANSFERS

DEBIT		CREDIT	
D310	E516	D306	D581

ACCOUNT NUMBER AND TITLE: 1925 CAPITAL TRANSFERS RECEIVABLE

DEBIT		CREDIT	
D310	D581	C196	D306

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

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	B108 <b>AP</b>	D102	D306
B406	D107	E606	C132	D104	D308 <b>AP</b>
B604	D134	H100	C134	D108	E510
			C414	D110	H200

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B121	D110	D508	A492 <b>R</b>	B416	C614	D312
B110	B408	D308	F128	B402	B428	D106	E109
B120	D102	D308 <b>AP</b>		B406	B430	D107	E204 <b>AP</b>
				B412	B436	D134	E412

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

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

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	

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			

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Account Transaction Postings**

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	

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	A202AP	C117	D312
D147	E514	A204	C118	D580
		B104AP	C428	E122
		C103	C438	E610

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED  
BUDGETARY OBLIGATIONS

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

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

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

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	

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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			

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

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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

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

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ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND  
PREPAYMENTS**

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

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

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

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			

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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 B121    E514 B131	A156    E610 D312

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

DEBIT	CREDIT
C780    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

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

DEBIT	CREDIT
D308	B125      D312

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

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT		CREDIT	
B103	E106	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426R	E514	B426	E610
D308		D312	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR  
FEDERAL INSURANCE AND  
GUARANTEE PROGRAMS

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR  
TREASURY-MANAGED BENEFIT  
PROGRAMS

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

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

DEBIT		CREDIT	
B114	E514	D312	E610
D308		D426	

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424R E514 D308	B424 E610

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

DEBIT	CREDIT
B202 B424R	B424

ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR  
CAPITAL TRANSFERS

DEBIT	CREDIT
E514	B425 E610

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

**U.S. Government Standard General Ledger  
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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: 3105 UNEXPENDED APPROPRIATIONS -  
PRIOR PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS -  
YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS

DEBIT			CREDIT		
A112	A169	F122			
A132	F106	F128AP			
A136	F120	F342			

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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

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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

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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	A199	F302
A196	F108R	F108	
A197AP			

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS**

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A199	F302
A196	A199 <b>R</b>		

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

DEBIT				CREDIT			
A184	A510	C602	C752	B124 <b>AP</b>	B128 <b>AP</b>	B162 <b>AP</b>	C608
A186	C114	C606	C754	B126	B129	B163 <b>AP</b>	D438
A188	C124	C622	D589	B126 <b>AP</b>	B160 <b>AP</b>	C604	F302
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: **4115 LOAN SUBSIDY APPROPRIATION**

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A199	F302
A196	A199 <b>R</b>		

ACCOUNT NUMBER AND TITLE: **4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION**

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A199	F302
A196	A199 <b>R</b>		

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY  
APPROPRIATION

DEBIT		CREDIT	
A104	F108 <b>R</b>	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A125	F108
A155	A199 <b>R</b>	A199	F302
A196	F108 <b>R</b>		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -  
INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197 <b>AP</b>	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 <b>AP</b>	F369

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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 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 <b>R</b>	A175      A519      F374 A418 <b>AP</b> A524 A518      F123 <b>AP</b>

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 <b>AP</b> 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	

**U.S. Government Standard General Ledger  
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

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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

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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

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ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

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 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	A470      A532 A472      F104 A474

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

DEBIT	CREDIT
A402	A416      F104

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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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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

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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		A472	F104

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS  
- UNOBLIGATED BALANCES -  
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

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

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

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	

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ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS -  
UNOBLIGATED BALANCES -  
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

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

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

DEBIT		CREDIT	
F302		F301AP	F314
		F302	F390

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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	A706      C650 A708      F112 C182

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

DEBIT	CREDIT
C110	F302

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

DEBIT	CREDIT
A114      F116	A498      F112

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ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE

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

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE

DEBIT		CREDIT	
A704	F382R	A710	F110
C182		B610	F382

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

DEBIT		CREDIT	
A498	F372R	A499	F372
D144	F384R	A502	F384
		D144R	

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

DEBIT		CREDIT	
A546	F380	A544	F380R

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

DEBIT		CREDIT	
A554	F382	A552	F382R

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

DEBIT		CREDIT	
A542	F384	A540	F384R

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

DEBIT		CREDIT	
A542	F386	A540	F386R

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -  
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388R

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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: 4253 PRIOR-YEAR UNFILLED CUSTOMER  
ORDERS WITH ADVANCE - REFUNDS  
PAID

DEBIT		CREDIT	
B610		F302	

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			

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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      C632 C109      C609      C634 C148      C626      C640 C152      C630      C646	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

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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  
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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

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

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  
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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

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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: 4370 OFFSET TO APPROPRIATION  
REALIZED FOR REDEMPTION OF  
TREASURY SECURITIES

DEBIT	CREDIT
F302	C780

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

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A418 A518AP A422AP

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Account Transaction Postings**

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

DEBIT		CREDIT	
F360	F366	A135	A500AP
F362		A418	A518AP
		A422AP	

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	

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ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4390 REAPPROPRIATIONS - TRANSFERS-  
OUT

DEBIT	CREDIT
F302	A112

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-  
YEAR AUTHORITY

DEBIT	CREDIT
F107      F302	F106

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

DEBIT	CREDIT
F302      F306 F304	A131      A134 A132      A136 A133      A185AP

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

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185AP

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	

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		

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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 F132      F354 F316	A127      F358 F334

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

DEBIT	CREDIT
B126      F318 F134      F356	A129      E119 D590

U.S. Government Standard General Ledger  
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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 A137R F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB  
DEFERRAL

DEBIT	CREDIT
A126R F312 F308	A126

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A164	B124 <b>AP</b>	D136	A102	A197 <b>R</b>	A702	C706
A118	A174	B126	D138	A104	A198 <b>R</b>	C106	C750
A125	A178	B126 <b>AP</b>	D141 <b>AP</b>	A108	A199 <b>R</b>	C114	C751
A126	A185 <b>AP</b>	B128 <b>AP</b>	D436	A110	A202	C124	C752
A127	A189	B129	D438	A114	A212	C130	C753
A128	A199	B131	F104	A126 <b>R</b>	A250	C132	C754
A129	A418	B160 <b>AP</b>	F106	A128 <b>R</b>	A251	C136	C755
A130	A422 <b>AP</b>	B162	F108	A137 <b>R</b>	A402	C158	D108
A131	A430	B162 <b>AP</b>	F112	A138	A408	C172	D110
A132	A470	B163 <b>AP</b>	F113	A140	A410	C176	D120
A133	A484	B416	F118	A152	A416	C190	D134
A134	A486	C604	F121	A162	A420	C204	D136 <b>AP</b>
A135	A499	C608	F122	A166	A458	C602	D138 <b>AP</b>
A137	A500 <b>AP</b>	C704	F123	A176	A460	C606	D308 <b>AP</b>
A139	A518 <b>AP</b>	C708	F128 <b>AP</b>	A178 <b>R</b>	A462	C609	F107
A140 <b>AP</b>	A519 <b>AP</b>	D107	F312	A184	A468	C622	F108 <b>R</b>
A142	A712	D114	F334	A186	A480	C624	F114
A143	B118	D122		A190	A482	C626	F116
A148	B121	D126		A192	A498	C630	F126
				A194	A499 <b>AP</b>	C632	F128
				A195	A510	C634	F308
				A196	A516	C636	F334
				A197 <b>AP</b>	A528	C702	

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

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A120	A519AP	B163AP	F108	A116	C106AP	C204	C640AP
A179	A712R	B416	F112	A122	C107AP	C204AP	C650AP
A404	B107	C106AP	F113	A177	C109AP	C410AP	C702
A406	B124AP	C604	F121	A186AP	C114AP	C412AP	C702AP
A412	B126	C604R	F122	A212AP	C116AP	C416AP	C704AP
A414	B126AP	C608	F123	A444	C124	C602	C706
A440	B128AP	C608R	F128AP	A446	C124AP	C602AP	C706AP
A442	B129	C620R	F308	A448	C130AP	C606	C708AP
A499	B138	C704	F312	A450	C132AP	C606AP	D108AP
A500	B160AP	C708		A500R	C136AP	C612AP	D134AP
A512	B162	D141AP		A706AP	C148AP	C614AP	F107
A514	B162AP	F106		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			
A135	B107	B418	E109	A120	C107AP	C152AP	C640AP
A148	B108	B428	E204AP	A122	C109AP	C154AP	C650AP
A154AP	B109	B430	E412	A186AP	C112	C182AP	C702AP
A168AP	B114	B436	F106	A212AP	C114AP	C204AP	C704AP
A189	B116	C406	F108	A500R	C116AP	C410AP	C706AP
A412	B122	C604R	F109	A706AP	C124AP	C412AP	C708AP
A414	B138	C608R	F110	A708AP	C130AP	C416AP	D108AP
A499	B152	C620R	F113	B126AP	C132AP	C602AP	D134AP
A500	B154	D112	F121	B162AP	C134	C606AP	D502R
A512	B202	D141AP	F122	B302R	C136AP	C612AP	F107
A514	B302	D436	F123	B306R	C137	C614AP	F108R
A519AP	B306	D438	F128AP	B310	C138	C616AP	F111
A712	B308	D502	F308	B404	C139	C618AP	
A712R	B314	E102	F312	C106AP	C148AP	C626AP	
B102	B406	E104					
B104	B412	E106					
B106	B416	E108					

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM  
APPORTIONMENT

DEBIT				CREDIT			
A119	A422 <b>AP</b>	B126 <b>AP</b>	C780	A102	A444	C114 <b>AP</b>	C618 <b>AP</b>
A127	A426	B128 <b>AP</b>	D107	A104	A446	C116 <b>AP</b>	C622
A128	A430	B129	D114	A108	A448	C124	C624
A129	A440	B131	D122	A110	A450	C124 <b>AP</b>	C626 <b>AP</b>
A130	A442	B138	D126	A114	A458	C130 <b>AP</b>	C640
A131	A470	B152	D141 <b>AP</b>	A123	A460	C132	C640 <b>AP</b>
A132	A484	B154	D436	A128 <b>R</b>	A462	C132 <b>AP</b>	C702
A133	A486	B160 <b>AP</b>	D438	A137 <b>R</b>	A468	C134	C702 <b>AP</b>
A134	A499	B162	E102	A152	A480	C136	C704 <b>AP</b>
A135	A500	B162 <b>AP</b>	E104	A162	A482	C136 <b>AP</b>	C706
A136	A500 <b>AP</b>	B163 <b>AP</b>	E106	A166	A498	C138	C706 <b>AP</b>
A137	A512	B304	E108	A176	A499 <b>AP</b>	C139	C708 <b>AP</b>
A139	A514	B306	E109	A177	A500 <b>R</b>	C148 <b>AP</b>	C750
A148	A518 <b>AP</b>	B308	E204 <b>AP</b>	A178 <b>R</b>	A510	C152 <b>AP</b>	C751
A154 <b>AP</b>	A519 <b>AP</b>	B316	E412	A186	A516	C154 <b>AP</b>	C752
A164	A520	B406	F104	A186 <b>AP</b>	A528	C158	C753
A168 <b>AP</b>	A530	B412	F106	A190	A530 <b>R</b>	C172	C754
A174	A531 <b>R</b>	B416	F108	A192	A531	C176	C755
A178	A534	B418	F109	A194	A702	C182 <b>AP</b>	D108
A179	A712	B430	F110	A195	A706 <b>AP</b>	C190	D108 <b>AP</b>
A185 <b>AP</b>	A712 <b>R</b>	C604	F113	A196	B126 <b>AP</b>	C204	D110
A189	B102	C604 <b>R</b>	F121	A197 <b>AP</b>	B162 <b>AP</b>	C204 <b>AP</b>	D120
A404	B103	C608	F122	A197 <b>R</b>	B304 <b>R</b>	C410 <b>AP</b>	D134
A406	B107	C608 <b>R</b>	F123	A198 <b>R</b>	B306 <b>R</b>	C412 <b>AP</b>	D134 <b>AP</b>
A412	B121	C620 <b>R</b>	F128 <b>AP</b>	A212	B312	C416 <b>AP</b>	D141
A414	B124 <b>AP</b>	C704	F312	A212 <b>AP</b>	B404	C602	D308 <b>AP</b>
A418	B126	C708		A250	C106 <b>AP</b>	C602 <b>AP</b>	F107
				A251	C107 <b>AP</b>	C606	F108 <b>R</b>
				A402	C109 <b>AP</b>	C612 <b>AP</b>	F111
				A416	C112	C614 <b>AP</b>	F123 <b>AP</b>
				A420	C114	C616 <b>AP</b>	F310

**U.S. Government Standard General Ledger  
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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	F121	A408	A480	D104	F128
A432	A484	D126	F123	A410	A499AP	D120	F312
A434	A499	D141AP	F128AP	A436	C130	D136AP	
A452	A519AP	D436	F144	A438	C132	D138AP	
A456	D106	D438	F146	A454	D102	D308AP	
A464	D114	F120					

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

DEBIT				CREDIT		
A123	C116AP	C410AP	C702AP	A119	C604R	C620R
A186AP	C124AP	C412AP	C704AP	A712R	C608R	
A212AP	C130AP	C416AP	C706AP			
A706AP	C132AP	C602AP	C708AP			
B126AP	C136AP	C612AP	D108AP			
B162AP	C148AP	C614AP	D134AP			
C106AP	C152AP	C616AP	F112			
C107AP	C154AP	C618AP				
C109AP	C182AP	C626AP				
C114AP	C204AP	C640AP				

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT		
A154 <b>AP</b>	B306	B314	F113	B302	B306 <b>R</b>	D502
A168 <b>AP</b>	B308	B416	F308			
A499	B309	B606	F312			
B302 <b>R</b>	B310	D502 <b>R</b>				

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

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

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

DEBIT				CREDIT			
A146	B306 <b>R</b>	B438	E104	A154 <b>AP</b>	B306	B312	B316
B104	B308	C408	E106	A168 <b>AP</b>	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		B309	

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 Transaction Postings**

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 Transaction Postings**

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    B114    B604 A504    B106    B116    B606 A512    B107    B122    C406 A514    B108    B130    C408 A712    B109    B138    C432 B102    B110    B152    D436 B103    B112    B154    F320 B104    B113    B202

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

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

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

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

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

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

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

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT	
D402     D436	D402 <b>R</b>	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 <b>AP</b>
	A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402     D436	D402 <b>R</b>	H301
	F336	

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

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	C416	C624
				A188	C145	C418	E113
				A250	C154	C420	E117
				A251	C188	C422	E119
				C109	C402	C618	F144AP

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	

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

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     D436 D424     D438	D402R     H301 F336

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

DEBIT	CREDIT
D402     D436 D424     D438	D402R     H301 F336

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

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

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

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

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

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

DEBIT		CREDIT	
D424	D438	F336	H301
D436			

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

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

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

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR  
ADMINISTRATIVE FEES**

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT		CREDIT		
F336	H301	A186	C416	F144AP
		C109	C420	
		C190	C422	

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

DEBIT		CREDIT	
D402	D438	D402R	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE**

DEBIT		CREDIT	
F336	H301	C109	C424
		C420	F144AP
		C422	

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

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

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

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

DEBIT		CREDIT	
F336	H301	C102	C164

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

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

DEBIT	CREDIT
D402      D438 D436	D402R    H301 F336

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND  
CASH EQUIVALENTS

DEBIT	CREDIT
F336	A186      C174 C172      D554

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE -  
CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
D402	D402R    F336

ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE -  
FORFEITURES OF PROPERTY

DEBIT	CREDIT
F336	A186      D554 C636      D558

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

ACCOUNT NUMBER AND TITLE: **5659 CONTRA FORFEITURE REVENUE -  
FORFEITURES OF PROPERTY**

DEBIT	CREDIT
D402	D402R 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: **5705 EXPENDED APPROPRIATIONS - PRIOR  
PERIOD ADJUSTMENTS DUE TO  
CORRECTIONS OF ERRORS - YEARS  
PRECEDING THE PRIOR YEAR**

DEBIT	CREDIT
D310R F336	D304 D308AP D306AP

U.S. Government Standard General Ledger  
Account Transaction Postings

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

DEBIT		CREDIT	
D310R	F336	D304	D308AP D306AP

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	E514	F336
E510			

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

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

DEBIT	CREDIT
F336	A133 <b>AP</b> A185 A184        A189 <b>AP</b>

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A133        A189 A183        F146 A185 <b>AP</b>	F336

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

DEBIT	CREDIT
A456        D144 <b>R</b> A499        F336	A458        C109 A498        D144 A510

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

DEBIT	CREDIT
A418 <b>AP</b> A518        A542        F336 A422        A519        A546 A442        A531 <b>R</b> F123 <b>AP</b>	A171        A420        A474        A531 A173        A438        A482        A532 A177        A450        A508 A410        A454        A516 A416        A462        A528

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

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

DEBIT	CREDIT
F336	E516

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

DEBIT	CREDIT
A500      A514 A512      D140	A500R    F123AP D141      F336 D142

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

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

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

DEBIT	CREDIT
A143	F336

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

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

DEBIT	CREDIT
F336	C155      E604 C420      F144 <b>AP</b>

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

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

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

DEBIT	CREDIT
D146      F336 D147AP	D147

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

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

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE COLLECTED -  
INDIVIDUAL**

DEBIT	CREDIT
C143AP F336	A188 C404AP C141 D586 C143AP

ACCOUNT NUMBER AND TITLE: **5802 TAX REVENUE COLLECTED -  
CORPORATE**

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: **5803 TAX REVENUE COLLECTED -  
UNEMPLOYMENT**

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: **5804 TAX REVENUE COLLECTED - EXCISE**

DEBIT	CREDIT
F336	A188 C143AP C141 D586

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

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

DEBIT	CREDIT
F336	A188 C143AP C141 D586

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

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

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

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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

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

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

DEBIT	CREDIT
C143 <b>AP</b> F336 D586	C402 C422

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

DEBIT	CREDIT
D402 D438 D424	D402 <b>R</b> F336

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

DEBIT	CREDIT
D402 D438 D424	D402 <b>R</b> F336

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

DEBIT	CREDIT
D402 D438 D424	D402 <b>R</b> F336

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

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

DEBIT	CREDIT
D402      D438 D424	D402R      F336

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

DEBIT	CREDIT
D402      D438 D424	D402R      F336

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

DEBIT	CREDIT
D402      D438 D424	D402R      F336

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

DEBIT	CREDIT
D402      D438 D424	D402R      F336

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

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

DEBIT		CREDIT
B118	B416	F336

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

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

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

DEBIT		CREDIT
B118	B416	F336

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	C141	C404 <b>AP</b>	C424
		A188	C145	C416	C630
		B200	C188	C420	F144 <b>AP</b>
		C109	C402	C422	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER  
REVENUE

DEBIT		CREDIT	
D402	D436	D402 <b>R</b>	H301
D424	D438	F336	

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

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN  
INVESTMENTS - EXCHANGE  
STABILIZATION FUND

DEBIT	CREDIT
D579R F336	D579

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

DEBIT	CREDIT
F336	D503

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

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

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

DEBIT	CREDIT
C404	C143AP    D424R D422      D584 D424AP    F336

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

DEBIT	CREDIT
B200AP    C196AP C145AP    D503AP C147      D585	F336

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

DEBIT	CREDIT
C405      E516AP C420AP	C196AP    D585 D420R      F336

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

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

DEBIT	CREDIT
F336	A212

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	B154	D106	E108	C132	D102	D582	E414
A514	B402	D107	E204 <b>AP</b>	C134	D104	E110	F128
B102	B406	D126	E412	C136 <b>AP</b>	D108	E112	F336
B104	B412	D134	E418	C138 <b>AP</b>	D110	E114	H300
B105	B436	D510	E506	C139 <b>AP</b>	D308 <b>AP</b>	E116	
B106	B604	D534					
B107	B606	E102					
B138	C102	E104					

## SUPPLEMENT

## Section III

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

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	D112 <b>AP</b> D113

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

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

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		

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	D107	E110	B108AP	D102	E112
C646	D538	E114	C132	D104	E116
C648	D566	E408	C134	D308AP	F336
D106	E102		C414	D566R	

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

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	

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	

## SUPPLEMENT

## Section III

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

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

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

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT			CREDIT		
B420	D112 <b>AP</b>	F130	B424 <b>R</b>	D146	H300
B424	D113		B436	D147 <b>AP</b>	
			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	B108 <b>AP</b>	D102	D308 <b>AP</b>
B402	B604	D134	C132	D104	F336
B406	D106	E102	C134	D108	H300
			C414	D110	

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

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

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

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	

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

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT			CREDIT	
F338	H301		D570	D575
			D574	D578

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				

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202 <b>AP</b>	C194	D564	D576	B424 <b>R</b>	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

U.S. Government Standard General Ledger  
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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		

ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS -  
YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

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

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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

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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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

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

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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

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

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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

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF ASSETS**

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

## SUPPLEMENT

## Section III

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

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		