

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A472	C116	C188	A106	A466	B107	B150
A110	A474	C117	C190	A112	A476	B108	B308
A133 <b>AP</b>	A480	C120	C602	A132	A478	B109	C149 <b>AP</b>
A155	A482	C122	C604	A133	A484	B110	C151 <b>AP</b>
A156	A492 <b>R</b>	C124	C606	A134	A486	B112	C163
A170	A502	C126	C608	A136	A488	B113	C406
A171	A506	C130	C610	A146	A490	B114	C408
A175	A508	C132	C612	A169	A492	B116	C432
A181	A510	C134	C614	A180	A504	B118	D122
A184	A522	C136	C616	A183	A512	B119	D126
A185	A524	C137	C618	A185 <b>AP</b>	A514	B120	D306
A186	A528	C138	C620	A189	A518	B121	D502
A188	A530 <b>R</b>	C139	C622	A210	A526	B122	D506
A189 <b>AP</b>	A531	C140	C624	A404	A530	B124	E509
A195	A536	C141	C626	A406	A531 <b>R</b>	B124 <b>AP</b>	F106
A198	A540	C141 <b>AP</b>	C628	A412	A538	B126	F108
A199 <b>AP</b>	A544	C143	C630	A414	A542	B126 <b>AP</b>	F110
A202	A704	C145	C632	A418 <b>AP</b>	A546	B128	F120
A212	A708	C146	C634	A430	A712	B128 <b>AP</b>	F121
A408	B123	C148	C636	A432	B102	B129	F122
A410	B125	C149	C638	A434	B103	B130	F124
A420	B127	C151	C640	A440	B104	B131	F128 <b>AP</b>
A428	B150 <b>R</b>	C152	C646	A442	B105	B136	F146
A436	B602	C154	D104	A464	B106	B138	
A438	C103	C155	D108				
A444	C104	C158	D310				
A446	C106	C172	D502 <b>R</b>				
A448	C108	C176	D504				
A450	C109	C182	F107				
A460	C112	C184	F108 <b>R</b>				
A462	C114	C186					

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: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT
A250    C751    C755 A251    C752    D310 B150    C753 C750    C754	B150 <b>R</b> B154 B152    D306

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ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150		D306	

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	D310	D306	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT		CREDIT	
B140	D310	B142	D572
C192	D574	C440	D576
C194	D578	D306	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C610	D310	A195	C130	C141 <b>AP</b>	D408
A714	C416	C644	D578	A499	C136	C143	D576
C402	C420	C646	E604	A502	C137	C178	E508
C404 <b>AP</b>	C422	C648	F144 <b>AP</b>	C106	C138	C186	F144
C406	C430	C650		C109	C139	C194	
C410	C438	D128		C126	C140	D306	
C412	C440	D130					

**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	A195	D306
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

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

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

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

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS  
RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144 <b>R</b>
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT				CREDIT			
B104 <b>AP</b>	B129	C420	C437 <b>AP</b>	A195	C141 <b>AP</b>	C444	D426
B124 <b>AP</b>	C402	C422	D310	A250	C143	C614	E508
B126 <b>AP</b>	C416	C428	E604	A251	C161	D306	
B128 <b>AP</b>	C418	C435	F144 <b>AP</b>	C109	C162	D414	
				C140	C163	D416	

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE

DEBIT		CREDIT	
D306	D426	D310	D420
D402 <b>R</b>	E508	D402	D424
D416		D404	E604

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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

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

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

DEBIT		CREDIT	
C444		C151	

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, FINES, AND  
ADMINISTRATIVE FEES RECEIVABLE

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

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

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON  
PENALTIES, FINES, AND  
ADMINISTRATIVE FEES RECEIVABLE

DEBIT				CREDIT			
D306	D406			D310	D424		
D402R	E508			D402	E604		
				D420			

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D306	D580	E508	A202AP	C104	C163	D310
C612	D414	E118		A204	C109	C412	E604
				B104AP	C118	C428	
				C103	C126	C438	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

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

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

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

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

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

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

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

DEBIT		CREDIT	
C644	D528 <b>R</b>	D310	E606
C648	E510	D528	
D306			

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR  
RESALE

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

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

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D428
B406	D134	E606	C134	D108	D522 <b>R</b>
B604	D310		C414	D110	E510
D106	D522		D102	D306	

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524 <b>R</b>	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	C132	C646	D108	D428
B406	D106	D310		C134	C648	D110	D516
B604	D107	E602		C414	D102	D306	E406
				C644	D104	D418	E510

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

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

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

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

## SUPPLEMENT

## Section III

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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	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT			CREDIT		
B432	C178	D554	C636 <b>R</b>	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

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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	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -  
ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

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

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

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN  
RESERVE

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

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR  
SALE

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

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

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

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -  
ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

**U.S. Government Standard General Ledger  
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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		C122	C606	D306
			C124	C608	E512
			C602	C618	

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

DEBIT		CREDIT	
C124	C618	B128	E608
C606	D306	D310	
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
D310		C602	D306
		C604	E512

**U.S. Government Standard General Ledger  
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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	C618	E117R
C602	D310	E608	C606	C620R	E512
C604	E117		C608	D306	E608

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -  
INVESTMENTS

DEBIT		CREDIT	
D310	E608	D306	E608
E512	F136	E512	F138

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

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

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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	B128	E608
C606	D306	D310	
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
D310		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	C624	E512	C124	C620R	E117R
C602	D310	E608	C606	C622	E512
C604	E117		C608	D306	E608

**U.S. Government Standard General Ledger  
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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		C608	E512
		C618	

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	
C618			

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		C620R	

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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		
D590					

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

DEBIT			CREDIT		
D306	E608		D310	E512	
E512			D589	E608	
			D590		

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT			CREDIT		
D310	E608		C618	D306	
			C622	E512	
			C624		

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

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

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ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

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

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			
B406	D106	D134	D514	C132	C646	D108	D510
B604	D107	D310	E606	C134	C648	D110	E510
				C414	D102	D306	
				C644	D104	D418	

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

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

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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	C132	C646	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	
				C644	D104	D418	

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

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

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

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	C132	C644	D306
			C134	C648	D418
			C414	D104	E510
			C610	D108	

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

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

## SUPPLEMENT

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

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

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

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	D106	D512	C132	D102	D306
B406	D107	E606	C134	D104	D418
B604	D134		C414	D108	E510
C164	D310		C610	D110	

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

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

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

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	C164	D134	C132	D102	D110
B406	D106	D310	C134	D104	D306
B604	D107	E606	C414	D108	E510

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	C132	C644	D108	E502
B406	D106	D310	C134	C648	D110	E510
B604	D107	E606	C414	D102	D306	
			C610	D104	D418	

**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: 1990 OTHER ASSETS

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

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

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

## SUPPLEMENT

## Section III

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

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		B406	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT			CREDIT		
B112	D308		B416	D312	
B440			B418		

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

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

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

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT		CREDIT	
A500R	D308	A500	D312
A504	E514	D140	E610
D142			

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	A150	D312
D308		B420	E610

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT		CREDIT	
A150	D312	B105	D308

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

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT				CREDIT			
B104	D147	D308	E514	A202AP	C104	C428	E122
				A204	C117	C438	E610
				B104AP	C118	D312	
				C103	C126	D580	

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

DEBIT			CREDIT		
B110	D102	D308	B402	D107	E102
B408	D110		B416	D112	E108
			B420	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND  
LEAVE

DEBIT		CREDIT	
B110	D308	B402	E102
		D312	

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
		D134	E102

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

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

DEBIT		CREDIT	
B110	D308	B402	D312
		D134	E104

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

DEBIT		CREDIT	
B110	D308	D312	E106

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

## SUPPLEMENT

## Section III

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

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

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

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				

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR 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			

U.S. Government Standard General Ledger  
Account Transaction Postings

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
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

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

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  
Account Transaction Postings**

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	

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

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426R E514 D308	B420 D312 B426 E610

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
B119 D308 B424R E514	A143 E610 B424

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 E514 D308	B438 E610 D312

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

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED  
TO UNDISBURSED LOANS

DEBIT		CREDIT	
C126	E514	C410	E610
D308		D312	

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	
B136	E514	A143	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT		
C149 <b>AP</b>	D420 <b>AP</b>	F124	C141 <b>AP</b>	C402 <b>AP</b>	D312
C151 <b>AP</b>	D422		C142	C404	
D308	D424 <b>R</b>				

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

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

DEBIT		CREDIT	
C149AP	F124	C145AP	C420AP
C151AP	F125	C147	C435AP
		C405	C437

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

DEBIT			CREDIT		
B110	D112	D588	A132	C150	D562
B408	D308	E504	A134	C166	E610
C174R	D555	E514	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

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

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -  
APPROPRIATIONS RECEIVED

DEBIT			CREDIT		
F108	F342		A104	A196 <b>AP</b>	F107
			A110	A197	F108 <b>R</b>
			A155	A198	
			A170	A199 <b>AP</b>	

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

DEBIT			CREDIT		
F342			A408	A460	A496
			A436	A472	A506
			A448	A480	

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

DEBIT			CREDIT		
A404	A440	A484	A444	F342	
A412	A464	A490			
A432	A476	A494			

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

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS

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

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -  
USED

DEBIT				CREDIT			
A146AP	B130AP	B438AP	E104AP	C132R	C138R	D104R	F342
A514AP	B134	B604AP	E106AP	C134R	C139R	D108R	
B102AP	B402AP	C408AP	E108AP	C136R	C414R	D110R	
B105AP	B406AP	D106AP	E109AP	C137R	D102R	F128R	
B106AP	B412AP	D107AP	E204AP				
B107AP	B418AP	D114AP	E412AP				
B109AP	B428AP	D126AP	F342				
B118AP	B430AP	D134AP					
B122AP	B436AP	E102AP					

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

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP	F342	D312R	

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

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

DEBIT		CREDIT	
D302	D308AP	D310R	F342
D306AP	F342	D312R	

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF  
OPERATIONS

DEBIT		CREDIT	
F336	F340	F336	F338

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT  
AUTHORITY

DEBIT		CREDIT	
A176		A168	F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO  
CONTRACT AUTHORITY

DEBIT		CREDIT	
A172	F114	A178	F118
A178R			

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Account Transaction Postings**

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

DEBIT	CREDIT
B119      B136 B120      F114	A142      F118 A143

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

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

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

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C124	C416	C648
C604	C620		C103	C132	C602	D108
			C104	C136	C606	F112
			C106	C410	C618	
			C109	C412	C646	

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	F376R

U.S. Government Standard General Ledger  
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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			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

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

DEBIT				CREDIT			
A184	A510	C602	C752	B124AP	B126AP	B129	C608
A186	C114	C606	C754	B126	B128AP	C604	F302
A188	C124	C622	D589				
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

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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>		

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>		

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ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -  
INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197AP	C602
C604	F116	A186	A212	C606
		A196	C124	F112

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/CANCELLATION

DEBIT		CREDIT	
A418AP	A518	F366	F369

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ACCOUNT NUMBER AND  
TITLE:

4124 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - PAYABLE -  
TEMPORARY  
REDUCTION/CANCELLATION

DEBIT		CREDIT
F360	F368	A522

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	F374R	A175    A524
A516		A418AP    F374
		A518

ACCOUNT NUMBER AND TITLE:

4127 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT		CREDIT
A522	A526	A520

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

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

DEBIT		CREDIT	
A524	A528	A418AP A518	F302

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

DEBIT		CREDIT	
A522 A530R	A531 F302	A526 A530	A531R

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 A168	F112	F304	

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

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT  
AUTHORITY

DEBIT	CREDIT
A187      F304	A704

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

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

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

DEBIT	CREDIT
A175	A173

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 A171	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED  
FORWARD

DEBIT	CREDIT
F304	F304

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

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING  
AUTHORITY

DEBIT	CREDIT
F306	A155      A159

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

DEBIT	CREDIT
A152      F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE  
BORROWING AUTHORITY

DEBIT	CREDIT
F306	A148      F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY  
WITHDRAWN

DEBIT	CREDIT
F306	D138

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

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY  
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

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

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ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED  
FORWARD

DEBIT	CREDIT
F306	F306

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

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Account Transaction Postings**

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

DEBIT	CREDIT
A192	F132      F354 F316

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

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

DEBIT	CREDIT
A402	A416 F112

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

DEBIT	CREDIT
A416 A430 A424 F376R	A418AP A426 A420 F376 A422

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

DEBIT	CREDIT
A420	A430 F302

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

DEBIT	CREDIT
A418 <b>AP</b> F364 A422	A424 F362

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

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

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

DEBIT	CREDIT
A532 F378 <b>R</b>	A536 F378

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

DEBIT	CREDIT
A538	A534

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

DEBIT	CREDIT
A536	A538 F302

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

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

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

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

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

DEBIT	CREDIT
A468 A478 A476 F104	A470 A474 A472 F104R

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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	

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

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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		D145	F314
		F301AP	F390
		F302	

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

DEBIT		CREDIT	
A702	F116	A706	C650
A712		A708	F112
		C182	

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

DEBIT		CREDIT	
C110		F302	

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

DEBIT		CREDIT	
A546	F380	A544	F380R

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

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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	

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF  
"GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

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

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN  
PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN  
INTEREST

DEBIT	CREDIT
C109 C154	F302

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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
C109      C182      C634 C148      C626      C640 C152      C630      C646 C158      C632	A710      C110      F302

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

DEBIT	CREDIT
C109      C152 C148	B118      F302 C110

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED

DEBIT		CREDIT
C103	C106	F302
C104	C126	

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM  
TREASURY

DEBIT			CREDIT		
C109	C140	C606	B124AP	B128AP	C608
C124	C602	C618	B126	B129	C620
			B126AP	C604	F302

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
C109		F302

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -  
FEDERAL

DEBIT	CREDIT
C109      C646 C140	C110      F302

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY  
RECEIVABLE

DEBIT	CREDIT
C410	C126

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	

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ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING  
FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C416      C650 C648      F388R	C140      F388 C646

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: 4310 ANTICIPATED RECOVERIES OF  
PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138      F116	D110      F112 D134

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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	F123

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

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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      F302

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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	F358
				A250	C602	C752	
				A530R	C606	C754	

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

DEBIT			CREDIT
A128R	B124AP	B129	A128
A197R	B126AP	F126	
A198R	B128AP		

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

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

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

DEBIT		CREDIT	
B126	F318	A129	E119
F134	F356	D590	

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ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS  
AND RECOVERIES TEMPORARILY  
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			
A106	A142	A500AP	D136	A102	A197AP	A516	C750
A116	A143	A518AP	D138	A104	A197R	A528	C751
A118	A148	B118	F104R	A108	A198R	A702	C752
A125	A164	B121	F106	A110	A199R	C106	C753
A126	A174	B124AP	F108	A114	A202	C114	C754
A127	A178	B126	F112	A126R	A212	C124	C755
A128	A185AP	B126AP	F113	A128R	A250	C130	D108
A129	A189	B128AP	F118	A137R	A251	C132	D110
A131	A199	B129	F121	A138	A402	C136	D120
A132	A418	B131	F122	A140	A408	C158	D134
A133	A422AP	C604	F123	A152	A410	C172	D136AP
A134	A430	C608	F128AP	A162	A416	C176	D138AP
A135	A470	D107	F312	A166	A420	C190	F104
A137	A484	D114	F334	A176	A458	C602	F107
A139	A486	D122		A178R	A460	C606	F108R
A140AP	A499	D126		A184	A462	C622	F114
				A186	A468	C624	F116
				A190	A480	C626	F126
				A192	A482	C630	F128
				A194	A498	C632	F308
				A195	A499AP	C634	F334
				A196	A510	C636	

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A500	B138	F113	A116	B126AP	C152AP	C614AP
A120	A512	C106AP	F121	A122	C106AP	C154AP	C616AP
A179	A514	C604	F122	A177	C109AP	C182AP	C618AP
A404	A712R	C604R	F123	A186AP	C114AP	C410AP	C626AP
A406	B107	C608	F128AP	A444	C116AP	C412AP	C640AP
A412	B124AP	C608R	F308	A446	C124	C416AP	C650AP
A414	B126	C620R	F312	A448	C124AP	C602	D108AP
A440	B126AP	F106		A450	C130AP	C602AP	D110AP
A442	B128AP	F108		A500R	C132AP	C606	D134AP
A499	B129	F112		A706AP	C136AP	C606AP	F107
				A708AP	C148AP	C612AP	F108R

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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

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

DEBIT	CREDIT
A122    C124AP    C412AP    C640AP	A118    A712R    C608R
A186AP    C130AP    C416AP    C650AP	A140AP    C604R    C620R
A706AP    C132AP    C602AP    D108AP	
A708AP    C136AP    C606AP    D110AP	
B126AP    C148AP    C612AP    D134AP	
C106AP    C152AP    C614AP    F112	
C109AP    C154AP    C616AP	
C114AP    C182AP    C618AP	
C116AP    C410AP    C626AP	

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ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED  
RESOURCES

DEBIT				CREDIT			
A106	B104	B406	E108	A120	C109AP	C148AP	C618AP
A135	B106	B412	E109	A122	C112	C152AP	C626AP
A148	B107	B418	E204AP	A186AP	C114AP	C154AP	C640AP
A150	B108	B428	E412	A500R	C116AP	C182AP	C650AP
A154AP	B109	B430	F106	A706AP	C124AP	C410AP	D108AP
A168AP	B114	B436	F108	A708AP	C130AP	C412AP	D110AP
A189	B116	C406	F109	B126AP	C132AP	C416AP	D134AP
A412	B122	C604R	F110	B302R	C134	C602AP	D502R
A414	B138	C608R	F113	B306R	C136AP	C606AP	F107
A499	B152	C620R	F121	B310	C137	C612AP	F108R
A500	B154	D112	F122	B404	C138	C614AP	F111
A512	B302	D502	F123	C106AP	C139	C616AP	
A514	B306	E102	F128AP				
A712R	B308	E104	F308				
B102	B314	E106	F312				

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ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT**

DEBIT				CREDIT			
A106	A406	B103	C608R	A102	A416	C109AP	C602AP
A119	A412	B107	C620R	A104	A420	C112	C606
A127	A414	B121	D114	A108	A444	C114	C612AP
A128	A418	B124AP	D122	A110	A446	C114AP	C614AP
A129	A422AP	B126	D126	A114	A448	C116AP	C616AP
A131	A426	B126AP	E102	A123	A450	C124	C618AP
A132	A430	B128AP	E104	A128R	A458	C124AP	C622
A133	A440	B129	E106	A137R	A460	C130AP	C624
A134	A442	B131	E108	A152	A462	C132	C626AP
A135	A484	B138	E109	A162	A480	C132AP	C640
A136	A486	B152	E204AP	A166	A482	C134	C640AP
A137	A499	B154	E412	A176	A498	C136	C750
A139	A500	B304	F106	A177	A499AP	C136AP	C751
A148	A500AP	B306	F108	A178R	A500R	C138	C752
A154AP	A512	B308	F109	A186	A510	C139	C753
A164	A514	B316	F110	A186AP	A516	C148AP	C754
A168AP	A518AP	B406	F113	A190	A528	C152AP	C755
A174	A520	B412	F121	A192	A530R	C154AP	D108
A178	A530	B418	F122	A194	A531	C158	D108AP
A179	A531R	B430	F123	A195	A702	C172	D110
A185AP	A534	C604	F128AP	A196	A706AP	C176	D110AP
A189	A712R	C604R	F312	A197AP	B126AP	C182AP	D120
A404	B102	C608		A197R	B304R	C190	D134AP
				A198R	B306R	C410AP	F107
				A212	B312	C412AP	F108R
				A250	B404	C416AP	F111
				A251	C106AP	C602	F310

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
F308	F312	A138	A140

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ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A464	D114	F123	A408	A454	C132	D136AP
A432	A466	D122	F128AP	A410	A480	D102	D138AP
A434	A484	D126	F144	A436	A499AP	D104	F128
A452	A499	F120	F146	A438	C130	D120	F312
A456	D106	F121					

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

DEBIT				CREDIT		
A123	C124AP	C410AP	C626AP	A119	C604R	C620R
A186AP	C130AP	C412AP	C640AP	A712R	C608R	
A706AP	C132AP	C416AP	D108AP			
B126AP	C136AP	C602AP	D110AP			
C106AP	C148AP	C612AP	D134AP			
C109AP	C152AP	C614AP	F112			
C114AP	C154AP	C616AP				
C116AP	C182AP	C618AP				

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

DEBIT			CREDIT		
A154AP	B306	D502R	B302	B306R	D502
A168AP	B308	F113			
A499	B310	F308			
B302R	B314	F312			

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

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

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

DEBIT				CREDIT		
A146	B306 <b>R</b>	B438	E104	A150	B306	B314
B104	B308	C408	E106	A154 <b>AP</b>	B310	B316
B105	B402	C432	E108	A168 <b>AP</b>	B312	F330
B107	B404	D134	F111			
B130	B436	E102	F332			

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

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

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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	

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

DEBIT		CREDIT	
A499AP	D134	F332	
A712	D136AP		
D120	D138AP		

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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

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

DEBIT	CREDIT
F326	D122

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

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

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

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

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.	

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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	F325	
D110	F128		

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

DEBIT			CREDIT	
C132	C753	D108	F322	
C136	C755			
C751	D104			

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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

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	D402 <b>R</b> F336

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ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES  
PROVIDED**

DEBIT		CREDIT			
F144	F336	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		D402 <b>R</b>	F336

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

DEBIT		CREDIT			
F336		A186	C145	C416	E118
		A188	C154	C420	F144 <b>AP</b>
		C109	C188	C422	
		C141	C402	C438	

ACCOUNT NUMBER AND TITLE: **5311 INTEREST REVENUE - INVESTMENTS**

DEBIT			CREDIT			
C620 <b>R</b>	E117 <b>R</b>	F336	A186	C141	C418	E113
			A188	C145	C420	E117
			A250	C154	C422	E119
			A251	C188	C618	F144 <b>AP</b>
			C109	C402	C624	

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ACCOUNT NUMBER AND  
TITLE:

**5312 INTEREST REVENUE - LOANS  
RECEIVABLE/UNINVESTED FUNDS**

DEBIT	CREDIT			
F336	A186	C145	C416	C437 <b>AP</b>
	A188	C154	C420	F144 <b>AP</b>
	C109	C188	C422	
	C141	C402	C435	

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

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

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

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

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

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

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ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

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

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT	
D402      D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT		
F336	A186	C416	F144AP
	C109	C420	
	C190	C422	

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

DEBIT	CREDIT	
D402	D402R	F336

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

DEBIT	CREDIT
F336	C109      C424 C420      F144 <b>AP</b> C422

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

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

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

DEBIT	CREDIT
F336	A186      C192 A188      C402 C158      C404 <b>AP</b>

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

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

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

DEBIT	CREDIT
F336	C102      C164

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

DEBIT	CREDIT
D402	D402R      F336

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R      C138R      D104R      F336	A146AP    B130AP    B438AP    E104AP
C134R      C139R      D108R	A514AP    B134      B604AP    E106AP
C136R      C414R      D110R	B102AP    B402AP    C408AP    E108AP
C137R      D102R      F128R	B105AP    B406AP    D106AP    E109AP
	B106AP    B412AP    D107AP    E204AP
	B107AP    B418AP    D114AP    E412AP
	B109AP    B428AP    D126AP    F336
	B118AP    B430AP    D134AP
	B122AP    B436AP    E102AP

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

DEBIT	CREDIT
D310R      F336	D304      D308AP
D312R	D306AP    F336

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

DEBIT	CREDIT
D310R      F336 D312R	D302      D308AP D306AP    F336

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 A510
A499	F336	A498 D144

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

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

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

DEBIT		CREDIT
A500	A514	A500R F336
A512	D140	D142

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

DEBIT				CREDIT			
A134	A426	A466	A530	A424	A522	A540	F336
A143	A430	A478	A534	A446	A530R	A544	
A179	A434	A486	B136				
A406	A442	A488	F121				
A414	A452	A520					

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

DEBIT		CREDIT	
F336		C155	E604
		C420	F144AP

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

DEBIT		CREDIT
D148	E509	F336
E508		

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

DEBIT	CREDIT
F336	E402

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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

DEBIT	CREDIT
D146 F336 D147AP	D147

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS  
USED

DEBIT	CREDIT
	F336

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ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F336	A186      C143AP A188      C422 C141      D586

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL  
ADJUSTMENT

DEBIT	CREDIT
C143AP    F336 D586	C402      C404AP

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D402      D424	D402R    F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118      B416	F336

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ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

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

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

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

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

DEBIT		CREDIT	
C141 <b>AP</b>	C143 <b>AP</b>	F336	
C142	D584		

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

DEBIT		CREDIT	
C402 <b>AP</b>	C404	C143 <b>AP</b>	D584
		D424 <b>R</b>	F336

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

DEBIT	CREDIT
C145AP D585 C147	F336

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

DEBIT	CREDIT
C405 C420AP	D585 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    B154    D107    E204AP	C132    D102    E110    F128
A514    B402    D126    E412	C134    D104    E112    F336
B102    B406    D134    E416	C136AP    D108    E114
B104    B412    D510    E418	C138AP    D110    E116
B105    B436    D534    E506	C139AP    D582    E414
B106    B604    E102	
B107    C102    E104	
B138    D106    E108	

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

DEBIT	CREDIT
F336	D420AP    D422

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ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112AP 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

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B416 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	C132	D102	E112
D106	D566	E114	C134	D104	E116
D107	E102	E408	C414	D566R	F336

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 <b>AP</b> D518    E406 C137        D528    E410 C138 <b>AP</b> D566    F336 C139 <b>AP</b> D582	C414        D528 <b>R</b> E109 <b>R</b> D128        D566 <b>R</b> F336 D526        D580

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ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

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

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

DEBIT			CREDIT		
B422			F336		

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

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

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

DEBIT			CREDIT		
F338			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	C602	C620	C752
	C606	C622	C753
	C618	C624	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F338	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT	
F338	D589	F136
	D590	

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT	
F338	D570	D578
	D574	

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

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

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF  
INVESTMENTS

DEBIT			CREDIT
C604	C620	C754	F340
C608	C622	C755	
C618	C624		

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF  
BORROWINGS

DEBIT		CREDIT
B131	C149	F340

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT
D589	F138	F340
D590		

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

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

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT
D550	F338	F340

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

DEBIT		CREDIT
D306	F338	D308 F340
D312		D310

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

DEBIT		CREDIT
D306	D536	D308 F340
D312	F338	D310
D532		

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ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -  
DIVIDEND

DEBIT	CREDIT
C435AP C437	C149AP F340 F125

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 AUTHORITY  
CANCELLATION

DEBIT	CREDIT
E204	F301      F390AP

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL AUTHORITY  
CANCELLATION

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	B604AP	D134AP	C134R	C414R
B406AP	C132AP	G122	C138R	F370
B430AP	C136AP			

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

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

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