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ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492**R**	C124	C605	A112	A486	B121	B308
A110	A502	C125	C606	A132	A488	B121**AP**	C149**AP**
A133**AP**	A506	C128	C607	A133	A490	B122	C151**AP**
A155	A508	C130	C608	A134	A492	B124	C153**AP**
A156	A510	C132	C610	A136	A504	B124**AP**	C163
A157	A522	C134	C611	A141	A512	B126	C406
A170	A524	C136	C612	A146	A514	B126**AP**	C408
A171	A528	C137	C614	A160	A518	B128	C432
A175	A530**R**	C138	C615	A169	A526	B128**AP**	C780
A181	A531	C139	C616	A180	A530	B129	D122
A184	A536	C140	C618	A183	A531**R**	B130	D126
A185	A540	C141	C622	A185**AP**	A538	B131	D306
A186	A544	C141**AP**	C624	A189	A542	B132	D436
A188	A704	C143	C626	A210	A546	B132**AP**	D438
A189**AP**	A708	C145	C628	A404	A712	B133	D502
A195	B121**AP**	C146	C630	A406	B102	B135**AP**	D506
A198	B123	C149	C632	A412	B103	B136	D507
A199**AP**	B125	C151	C634	A414	B104	B137	E509
A202	B127	C153	C636	A418**AP**	B105	B137**AP**	F106
A212	B135	C154	C638	A430	B106	B138	F108
A408	B150**R**	C155	C640	A432	B107	B139	F110
A410	B602	C156	C646	A434	B108	B150	F120
A420	C103	C158	C647	A440	B109	B160	F121
A436	C106	C172	C702	A442	B110	B160**AP**	F122
A438	C107	C176	C704	A452	B112	B162	F124
A444	C108	C182	C706	A464	B113	B162**AP**	F128**AP**
A446	C109	C186	C708	A466	B114	B163	F146
A448	C111	C188	D108	A469	B116	B163**AP**	H200
A450	C112	C190	D308**AP**	A476	B118	B165	
A460	C114	C196	D310	A478	B119	B166	
A462	C116	C200	D502**R**	A484	B120	B202	
A467	C117	C202	D504				
A472	C120	C204	F107				
A474	C121	C602	F108**R**				
A480	C122	C603	H100				
A482	C123	C604					

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

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

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

DEBIT	CREDIT
A196**AP** A197	A198 A199**AP**

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 D310 C174 D556	C144**R** D306 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310 D502	D306 D504 D502**R**

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

DEBIT	CREDIT
D502	B309 D502**R** B606

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ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

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

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		
B141	D310	D616	B446	D602	H200
C119	D595	H100	D306	D606	
C150	D604				

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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	D579	B142	D572	D600
C192	D574	D600	C440	D576	H200
C194	D578	H100	D306	D579**R**	

ACCOUNT NUMBER AND TITLE: 1205 FOREIGN CURRENCY DENOMINATED EQUIVALENT ASSETS

DEBIT		CREDIT	
B144	D575	B146	C126
C115	D600	C115	D573
C157			

ACCOUNT NUMBER AND TITLE: 1209 UNINVESTED FOREIGN CURRENCY

DEBIT		CREDIT	
C113	C600	B144	B153
C126	C601		
C127			

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ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	D130	A195	C136	C143	D306
A714	C414	C440	D310	A499	C137	C146	D408
B108**AP**	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144**AP**	C109	C140	C194	F144
C404**AP**	C422	C650	H100	C130	C141**AP**	C647	H200
C406	C430	D128					

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

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 FUNDED EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
A715	C422	F144**AP**	A195	D306	H200
C416	D310	H100	C109	E508	
C420	E604				

ACCOUNT NUMBER AND TITLE: 1321 UNFUNDED FECA BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C421	A715**R**

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ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141**AP**	D410
C404**AP**	E604	C143	E508
C422		D306	

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

DEBIT		CREDIT	
D306	D410	D310	D424
D402**R**	E508	D402	E604
		D404	

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

DEBIT				CREDIT			
A161	A177	A516	D310	A157	A420	A518	E508
A173	A416	A532	E604	A165	A422	A519	F123**AP**
				A175	A440	A524	
				A181	A442	A536	
				A418**AP**	A452	D306	

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ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

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

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

DEBIT				CREDIT			
B104**AP**	B162**AP**	C422	F144**AP**	A195	C140	C161	D416
B124**AP**	B163**AP**	C435	H100	A250	C141**AP**	C162	E508
B126**AP**	C402	C437**AP**		A251	C143	C163	H200
B128**AP**	C416	D310		C109	C146	D306	
B160**AP**	C420	E604					

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B124**AP**	B162**AP**	C420	D310	A195	C141**AP**	C163	D414
B126**AP**	B163**AP**	C422	E604	A250	C143	C409	D416
B128**AP**	C402	C428	H100	A251	C146	C444	D426
B160**AP**	C416	C435		C109	C161	C614	E508
				C140	C162	D306	H200

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ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

DEBIT				CREDIT			
B124**AP**	B153	C417	D310	A195	C126	C146	D416
B126**AP**	B160**AP**	C418	E604	A250	C127	C156	E508
B128**AP**	B162**AP**	C419	H100	A251	C140	C600	H200
B129	B163**AP**	C420		C109	C141**AP**	C601	
B132**AP**	C402	C422		C113	C143	D306	
B133	C416	C423					

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C140	D306
C416	D310		A250	C141**AP**	D416
C420	E604		A251	C143	E508
			C109	C146	H200

ACCOUNT NUMBER AND TITLE: 1344 INTEREST RECEIVABLE ON SPECIAL DRAWING RIGHTS

DEBIT		CREDIT	
D612	D614	C146	D616

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

DEBIT		CREDIT	
D306	D426	D310	D424
D416	E508	D404	E604
		D420	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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	

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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT				CREDIT			
B104**AP**	C428	C616	H100	C109	C162	D306	E508
C408	C431	D310		C148	C163	D412	H200
C409	C432	E604		C149	C180	D414	
				C161	C614	D426	

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

DEBIT		CREDIT	
C444	H100	C151	H200

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

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

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

DEBIT			CREDIT		
C402	C422	F144**AP**	A195	C143	D406
C416	D310	H100	C109	C146	E508
C420	E604		C141**AP**	D306	H200

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

DEBIT			CREDIT		
C402	C422	H100	A195	D306	H200
C416	D310		C109	D406	
C420	E604		C146	E508	

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

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D406
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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

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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	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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

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

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

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

DEBIT			CREDIT		
C420	C436	E604	C107	C446	E508
C434	D310		C141**AP**	D306	
			C143	D415	

ACCOUNT NUMBER AND TITLE: 1384 INTEREST RECEIVABLE - FOREIGN CURRENCY DENOMINATED ASSETS

DEBIT		CREDIT	
B144	C420	C115	C157
		C126	

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

DEBIT		CREDIT	
D306	D415	C434	D424
D402**R**	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	

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT			CREDIT		
C163	D414	E508	A202**AP**	C109	C428
C612	D580		A204	C118	C438
D306	E118		B104**AP**	C163	D310
			C103	C412	E604

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ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B309	D310	A494	C112	D306
A550	B410	H100	A548	C130	H200
B308	D122		B604	D130	

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

DEBIT				CREDIT			
B402	D107	D530	E602	B108**AP**	C646	D306	D566
B406	D126	D544**R**	E606	C132	C648	D308**AP**	D568
B604	D134	D546		C134	D102	D418	E406
C164	D310	D566**R**		C414	D108	D542	E510
D106	D526**AP**	D569		C644	D110	D544	E602

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

DEBIT			CREDIT		
B402	D107	D544	B108**AP**	D102	D308**AP**
B406	D126	E602	C132	D108	D544**R**
B604	D134	E606	C134	D110	D546
D106	D310		C414	D306	E510

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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		D526**AP**	E510

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

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D528**R**	D528	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT			
B402	D106	D310	D566**R**	C132	D110	D523	E408
B406	D107	D522**R**	D569	C644	D306	D524	E510
B430	D126	D524**R**	E602	C646	D308**AP**	D534	E602
B604	D134	D540	E606	C648	D418	D540**R**	
				D102	D428	D566	
				D108	D522	D568	

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

DEBIT			CREDIT		
B402	D107	D522	B108**AP**	D102	D308**AP**
B406	D126	E602	C132	D108	D428
B604	D134	E606	C134	D110	D522**R**
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

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

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

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

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ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D126	E602	B108**AP**	C646	D306	E406
B406	D106	D134	E606	C132	C648	D308**AP**	E510
B604	D107	D310		C134	D102	D418	
				C414	D108	D428	
				C644	D110	D516	

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

DEBIT				CREDIT			
D106	D134	D516	E602	B108**AP**	C646	D306	E116
D107	D310	E114	E606	C132	C648	D308**AP**	E406
D126	D514	E404		C134	D102	D418	E510
				C414	D108	D428	
				C644	D110	D520	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	D540	B108**AP**	C648	D418	D538
B406	D107	D520	E114	C132	D102	D428	D540**R**
B604	D126	D522**R**	E602	C134	D108	D522	E116
C164	D134	D524**R**	E606	C414	D110	D523	E406
				C644	D306	D524	E408
				C646	D308**AP**	D534	E510

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ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C170	D555
D310		C174**R**	E510
		D306	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C170	D310	D306	D588
		D506	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT			CREDIT		
B432	C178	D554	C636**R**	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	D126	E606	B108**AP**	C644	D110	E408
B406	D106	D134		C132	C646	D306	E506
B604	D107	D310		C134	C648	D308**AP**	E510
				C414	D102	D418	
				C642	D108	D432	

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	D106	D134	B108**AP**	D102	D308**AP**	E416
B406	D107	D310	C132	D108	D548	E510
B604	D126	E606	C134	D110	D550	
			C414	D306	D552	

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ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D126	D552	B108**AP**	C630	D108	D548
B406	D106	D134	E606	C132	C632	D110	D550
B604	D107	D310		C134	C634	D306	E510
				C414	D102	D308**AP**	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT				CREDIT			
B402	C164	D126	E606	B108**AP**	C644	D108	D418
B406	D106	D134		C132	C646	D110	E510
B604	D107	D310		C134	C648	D306	
				C414	D102	D308**AP**	

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	B146	C784	E608	B141	C124	C605	D306
B126	B165	D310	H100	B210	C125	C606	E512
B128	B166	D591		C120	C431	C607	H200
B132	C148	D602		C121	C602	C608	
				C122	C603	C611	
				C123	C604	C784	

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

DEBIT			CREDIT		
C124	C607	D306	B128	D310	H100
C125	C608	E512	B166	E608	
C606	C611	H200			

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

DEBIT			CREDIT		
B126	D310	H100	C122	C603	D306
B165	E608		C123	C604	E512
			C602	C605	H200

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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	C604	E117	C124	C608	E512
C123	C605	E512	C125	C611	E608
C602	D310	E608	C606	D306	H200
C603	E115	H100	C607	E117**R**	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT		CREDIT	
D310	E608	D306	E608
E512	H100	D589	H200
		E512	

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

DEBIT				CREDIT			
B124	B132	B166	E608	C120	C603	C622	C755
B126	B152	D310	H100	C121	C604	C624	D306
B128	B165	D579		C122	C605	C750	D579**R**
				C123	C606	C751	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				C602	C611	C754	

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT		
C124	C608	D600	B128	D310	H100
C125	C611	E512	B166	E608	
C606	C622	H200			
C607	D306				

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

DEBIT			CREDIT		
B126	D310	H100	C122	C604	D600
B165	E608		C123	C605	E512
			C602	C624	H200
			C603	D306	

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

DEBIT				CREDIT			
C122	C605	C706**AP**	E512	C124	C607	C706	E512
C123	C624	C708**AP**	E608	C125	C608	C708	E608
C202	C702	D310	H100	C204	C611	D306	H200
C602	C702**AP**	E115		C606	C622	E117**R**	
C603	C704	E117					
C604	C704**AP**	E121					

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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	C128	D306
B166	H100	C611	E512
D310		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	
C128	D306	B128	E608
C611	E512	B166	H100
C618	H200	D310	

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	
D310	E608	C128	D306
E113	H100	C611	E512
E119		C618	H200

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

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

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 C202 C204	C702 C704 C706	C708

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

DEBIT	CREDIT

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

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

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - SENIOR 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

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ACCOUNT NUMBER AND TITLE: 1670 FOREIGN INVESTMENTS

DEBIT		CREDIT	
B153	D600	B146	C600
C113		C126	C601
		C127	D600

ACCOUNT NUMBER AND TITLE: 1671 DISCOUNT ON FOREIGN INVESTMENTS

DEBIT		CREDIT	
C423	C601	B153	D600

ACCOUNT NUMBER AND TITLE: 1672 PREMIUM ON FOREIGN INVESTMENTS

DEBIT		CREDIT	
B153	D600	C419	C600

ACCOUNT NUMBER AND TITLE: 1679 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

DEBIT		CREDIT	
D575	D600	D573	D600
D592		D594	

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ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C622	E512
E608		C624	H200
		D306	

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D126	E606	B108**AP**	C644	D108	D418
B406	D106	D134	H100	C132	C646	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D134	E606	B108**AP**	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	E502
B604	D126	D510		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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

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

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ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D134	E606	B108**AP**	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	D510
B604	D126	D514		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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

DEBIT				CREDIT			
B402	C164	D126	D510	B108**AP**	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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

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

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ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
B402	C164	D126	D510	B108**AP**	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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			

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C610	D110	E502
B406	D107	D510		C132	C613	D306	E510
B604	D126	D560		C134	D102	D308**AP**	H200
C164	D134	E606		C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	D418	D310	E606
C613	E502	E120	
D306	E510		

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ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108**AP**	C610	D306	H200
				C132	C644	D308**AP**	
				C134	C648	D418	
				C414	D108	E510	

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

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D126	D510	B108**AP**	C610	D108	D418
B406	D106	D134	E606	C132	C644	D110	E510
B604	D107	D310	H100	C134	C648	D306	H200
				C414	D102	D308**AP**	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D126	D512	B108**AP**	C610	D306	H200
B406	D106	D134	E606	C132	D102	D308**AP**	
B604	D107	D310	H100	C134	D108	D418	
				C414	D110	E510	

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

DEBIT				CREDIT			
B402	D106	D134	E606	B108**AP**	C610	D306	E510
B406	D107	D310	H100	C132	D102	D308**AP**	H200
B604	D126	D514		C134	D108	D418	
				C414	D110	D512	

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	D310	B108**AP**	D102	D308**AP**
B406	D107	E606	C132	D108	E510
B604	D126	H100	C134	D110	H200
C164	D134		C414	D306	

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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	D126	E606	B108**AP**	C610	D108	D418
B406	D106	D134	H100	C132	C644	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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.	

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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	E516	C196	D306

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D107	E606	B108**AP**	D102	D308**AP**
B406	D126	H100	C132	D108	E510
B604	D134		C134	D110	H200
D106	D310		C414	D306	

ACCOUNT NUMBER AND TITLE: 1995 GENERAL PROPERTY, PLANT, AND EQUIPMENT PERMANENTLY REMOVED BUT NOT YET DISPOSED

DEBIT	CREDIT
C613	C615

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ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B135**AP**	B446	D308**AP**	A492**R**	B412	B444	D312
B110	B137**AP**	D102	D508	A501	B416	C614	E109
B120	B210	D110	F128	B118**AP**	B428	D106	E204**AP**
B121	B408	D308		B402	B430	D107	E412
				B406	B436	D134	

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

DEBIT			CREDIT	
B110	B135**AP**	D308	C609	D312
B120	B137**AP**			
B121	B408			

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312
		B410	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

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

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

DEBIT			CREDIT		
B112	D110	D616	B118**AP**	D106	D312
B440	D308		B416	D107	D612
D102	D308**AP**		B418	D134	D614

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D134
D102	D308**AP**	D106	D312
D110		D107	

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

DEBIT				CREDIT			
A160	A430	A522	D308	A163	A426	A534	E610
A167	A444	A523	E514	A179	A520	D312	
A180	A446	A526					
A424	A454	A538					

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT	
A500**R**	D142	F123**AP**	A500	D312
A504	D308		D140	E610
D141	E514			

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ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D110	B420	D134
B408	D308	D106	D312
D102	D308**AP**	D107	E106

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

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

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

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

DEBIT			CREDIT		
B110	D102	D308	B118**AP**	D107	E102
B408	D110	D308**AP**	B402	D112	E108
			B416	D134	
			D106	D312	

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

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

ACCOUNT NUMBER AND TITLE: 2192 SPECIAL DRAWING RIGHT (SDR) CERTIFICATES ISSUED TO FEDERAL RESERVE BANKS

DEBIT	CREDIT
	D591

ACCOUNT NUMBER AND TITLE: 2193 ALLOCATION OF SPECIAL DRAWING RIGHTS (SDRS)

DEBIT	CREDIT	
D610	D595	D608

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308**AP**	D107	E102

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ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308**AP**	D107	E102

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

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308**AP**	D107	E104

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

DEBIT		CREDIT	
B110	D110	D106	D312
B408	D308	D107	E106
D102	D308**AP**	D134	

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

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

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ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

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

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

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	

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ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

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

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

DEBIT			CREDIT		
C118	C636**R**	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

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

DEBIT			CREDIT		
C144**R**	C611	D588	C108	C417	E115
C605	D506		C144	C603	E119
			C170	C607	

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ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING ACCOUNTS

DEBIT	CREDIT
D507	C111

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

DEBIT	CREDIT
B120 B135**AP** E514 B121 B137**AP** B131 D308	A156 D312 E610

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

DEBIT	CREDIT
B113 B135**AP** B121 B137**AP**	A156 B440

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

DEBIT	CREDIT
B120 B135**AP** E514 B121 B137**AP** B131 D308	A156 D312 E610

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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

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

DEBIT	CREDIT
D308	B125 D312

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

DEBIT	CREDIT
D308	D308 E124 D312

ACCOUNT NUMBER AND TITLE: 2534 AMORTIZATION OF PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312 E126	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

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ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT		CREDIT	
B103	E106	B420	D571
D308	E514	D312	E610
D570			

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D571
D570		D312	E610

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D571
D570		D312	E610

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426**R**	E514	B426	E610
D308		D312	

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

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

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

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426**R** D570 D308 E514	B420 D571 B426 E610 D312

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

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424**R** E514 D308	B424 E610

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

DEBIT	CREDIT
B202 B424**R**	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 D308 B408 E514	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

DEBIT		CREDIT	
B119	D308	A143	E610
B136	E514	D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT	
C149**AP**	D308	D424**R**	C141**AP**	C404
C151**AP**	D422	F124	C142	D312
C153**AP**	D424**AP**			

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

DEBIT			CREDIT		
C149**AP**	C153**AP**	F124	B200**AP**	C405	D503**AP**
C151**AP**	D420**R**	F125	C145**AP**	C420**AP**	E516**AP**
			C147	C435**AP**	
			C403**AP**	C437	

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

DEBIT			CREDIT		
A141	D112	E504	A132	C150	D562
C170	D308	E514	A134	C166	E610
C174**R**	D555		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	A196**AP**	F107
		A110	A197	F108**R**
		A155	A198	
		A170	A199**AP**	

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

DEBIT	CREDIT
F342	A408 A460 A496 A436 A467 A506 A444 A472 A448 A480

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

DEBIT	CREDIT
A404 A464 A490 A412 A469 A494 A432 A476 A440 A484	F342

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT	CREDIT
D304 D308**AP** D306**AP**	D310**R** F342

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ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT			CREDIT
A112	A169	F122	F342
A132	F106	F128**AP**	
A136	F120		

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B134	B436**AP**	E104**AP**	C134**R**	C137**R**	C139**R**	F128**R**
A514**AP**	B202**AP**	B438**AP**	E106**AP**	C136**R**	C138**R**	C414**R**	F342
B102**AP**	B402**AP**	B604**AP**	E108**AP**				
B106**AP**	B406**AP**	C138**AP**	E109**AP**				
B107**AP**	B412**AP**	C408**AP**	E204**AP**				
B108**AP**	B416**AP**	D106**AP**	E412**AP**				
B109**AP**	B418**AP**	D114**AP**					
B122**AP**	B428**AP**	D126**AP**					
B130**AP**	B430**AP**	D134**AP**					

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

DEBIT		CREDIT	
D304	D308**AP**	D310**R**	F342
D306**AP**			

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

DEBIT	CREDIT
D302 D308**AP** D306**AP**	D310**R** F342

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

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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

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178**R**	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

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ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT		CREDIT	
A158	F114	A164	F118
A159			

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

DEBIT		CREDIT	
B119	B136	A142	F118
B120	F114	A143	

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	C132	C614	C646
		C109	C136	C616	D108
		C116	C154	C626	D308**AP**
		C117	C609	C628	F112
		C130	C612	C640	

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ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT			CREDIT			
A140	C604	F116	C101	C132	C602	C648
			C103	C136	C606	D108
			C106	C412	C608	D308**AP**
			C109	C415	C618	F112
			C124	C416	C646	

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

DEBIT		CREDIT	
A542	F374	A540	F374**R**

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

DEBIT		CREDIT
A542	F376	A540

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

DEBIT		CREDIT	
A542	F378	A540	F378**R**

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196	F108**R**	F108	
A197**AP**			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4113 APPROPRIATED RECEIPTS DERIVED FROM UNAVAILABLE TRUST OR SPECIAL FUND RECEIPTS

DEBIT	CREDIT
A184	F302

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

DEBIT				CREDIT			
A186	C114	C606	C750	B124**AP**	B128**AP**	B162**AP**	D438
A188	C124	C608	C752	B126	B129	B163**AP**	F302
A195	C172	C618	C754	B126**AP**	B160**AP**	C604	
A212	C176	C622	E113				
A250	C190	C624					
A510	C602	C636					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4116 DEBT FORGIVENESS APPROPRIATION

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196			

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

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ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	F108**R**	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

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

ACCOUNT NUMBER AND TITLE: 4120 ANTICIPATED INDEFINITE APPROPRIATIONS

DEBIT			CREDIT		
A102	C604	F116	A104	A202	C606
			A186	A212	C608
			A196	C124	C618
			A197**AP**	C602	F112

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

DEBIT		CREDIT
A519	F123**AP**	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
A418**AP** 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**R**	A175 A519 F374 A418**AP** A524 A518 F123**AP**

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

DEBIT	CREDIT
A522 A526 A523	A520

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

DEBIT	CREDIT
A524 A528	A418**AP** F302 A518

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

DEBIT	CREDIT
A522 A531 A530**R** F302	A526 A531**R** 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 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT	CREDIT
A187 F304	A704

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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

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ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY - ALLOCATION

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

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F306	A155 A159

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

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4142 ACTUAL REPAYMENT OF BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F302	B120

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

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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 B135**AP** B121 B137**AP** B131

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

DEBIT	CREDIT
F302	B120 B135**AP** B121 B137**AP** B131

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 - 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 B139 B136

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

DEBIT	CREDIT
F302	B119 B139 B136

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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

DEBIT	CREDIT
A161 F305 A167	A163 A165

ACCOUNT NUMBER AND TITLE: 4154 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

DEBIT	CREDIT
A160	A157 F305

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 A424	A418**AP** A426 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
A418**AP** F364 A422	A424 F362

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

DEBIT	CREDIT
A157 A480 A472 A482 A474	A160 A484 A476 A486 A478 F302

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

DEBIT	CREDIT
A532 F378**R**	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		
A492**R**	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4196 BALANCE TRANSFERS-IN - EXPIRED TO EXPIRED

DEBIT	CREDIT
A467	F302

ACCOUNT NUMBER AND TITLE: 4197 BALANCE TRANSFERS-OUT - EXPIRED TO EXPIRED

DEBIT	CREDIT
F302	A469

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

DEBIT	CREDIT
A458 F372	A456 F372**R**

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F302	F301**AP** F314 F302 F390

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

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A702 F116	A706 C182 A708 C650 A715**AP** F112

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

DEBIT	CREDIT
C110	F302

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED EXPENDITURE TRANSFERS FROM TRUST FUNDS

DEBIT	CREDIT
A114 F116	A498 F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT	CREDIT
A704 A715**AP** F380**R** A706 C101	A714 C182 F380 A715 C430 C103 F109

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT	CREDIT
A704 F382**R** C182	A710 F110 B610 F382

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ACCOUNT NUMBER AND TITLE: 4225 EXPENDITURE TRANSFERS FROM TRUST FUNDS - RECEIVABLE

DEBIT		CREDIT	
A498	F372**R**	A499	F372
D144	F384**R**	A502	F384
		D144**R**	

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

DEBIT		CREDIT	
A546	F380	A544	F380**R**

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

DEBIT		CREDIT	
A554	F382	A552	F382**R**

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

DEBIT		CREDIT	
A542	F384	A540	F384**R**

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

DEBIT		CREDIT	
A542	F386	A540	F386**R**

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388**R**

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

DEBIT		CREDIT	
A714	C430	C186	F386
A715	F386**R**	F144	

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

DEBIT		CREDIT
A251	C186	F302
A708	C753	
A710		

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ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

DEBIT	CREDIT
B610	F302

ACCOUNT NUMBER AND TITLE: 4255 EXPENDITURE TRANSFERS FROM TRUST FUNDS - COLLECTED

DEBIT	CREDIT
A502	F302

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 C109 C117	C110 F302

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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 C109	C154	F302

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 C612 C614	C616 C628	F302

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

DEBIT				CREDIT		
C107	C127	C601	C640	A710	B446	C419
C109	C148	C609	C646	B210	C110	F302
C113	C157	C626	D616			
C115	C158	C630				
C119	C423	C632				
C126	C600	C634				

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

DEBIT		CREDIT	
C107	C109	B118	F302
		C110	

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT		CREDIT
C103	C106	F302

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ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT				CREDIT			
C107	C140	C606	C702	B124**AP**	B129	B163**AP**	F302
C109	C204	C608	C706	B126	B160**AP**	C604	
C124	C602	C618	C784	B126**AP**	B162	C704	
				B128**AP**	B162**AP**	C708	

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT			CREDIT	
B121**AP**	C109	C647	C110	F302
B135	C140			
C107	C646			

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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

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C415 C650 C416 F388**R** C648	C140 F388 C647

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

DEBIT	CREDIT
E113	F302

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

DEBIT	CREDIT
D575 D595 D591 D604 D592	D573 D606 D594

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

DEBIT	CREDIT
A138 F116	D110 D308**AP** D134 F112

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

DEBIT	CREDIT
D140 F334 D144**R**	D142 F334 D144

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ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301**AP**	F120 F128**AP**

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

DEBIT	CREDIT
F390	F122 F128**AP**

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

DEBIT	CREDIT
F302	F146

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

DEBIT	CREDIT
F302	F121

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

DEBIT	CREDIT
F369	A519**AP** F123 D141**AP**

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 A500**AP** A418 A518**AP** A422**AP**

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

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

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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: 4390 REAPPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
F302	A112

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ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE APPROPRIATIONS

DEBIT		CREDIT
F107	F302	F106

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

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185**AP**

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

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185**AP**

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

DEBIT				CREDIT			
A190	A531**R**	B126**AP**	C604	A108	A531	C608	C752
A520	B124**AP**	B128**AP**		A188	C114	C618	C754
A530	B126	B129		A195	C124	C622	E113
				A250	C602	C624	F359
				A530**R**	C606	C750	

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

DEBIT			CREDIT
A128**R**	B126**AP**	B163**AP**	A128
A197**R**	B128**AP**	F126	
A198**R**	B160**AP**		
B124**AP**	B162**AP**		

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		
B124**AP**	B128**AP**	F316	A127	F334	F358
B126	B129	F334			
B126**AP**	F132	F354			

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

DEBIT	CREDIT
B124**AP** B128**AP** F318 B126 B129 F356 B126**AP** F134	A129 E113

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

DEBIT	CREDIT
F358	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT	CREDIT
A136 F308 A137**R** F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R** F312 F308	A126

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A185**AP**	B121**AP**	D122	A102	A198**R**	A532	C636
A118	A189	B124**AP**	D126	A104	A199**R**	A702	C702
A125	A199	B126	D136	A108	A202	B121**AP**	C706
A126	A418	B126**AP**	D138	A110	A212	B135	C750
A127	A422**AP**	B128**AP**	D141**AP**	A114	A250	C106	C751
A128	A426	B129	D436	A126**R**	A251	C114	C752
A129	A430	B131	D438	A128**R**	A402	C124	C753
A130	A440	B135**AP**	F104	A137**R**	A408	C130	C754
A131	A442	B137	F106	A138	A410	C132	C755
A132	A470	B137**AP**	F108	A140	A416	C136	D108
A133	A484	B139	F112	A152	A420	C158	D110
A134	A486	B160**AP**	F113	A161	A444	C172	D120
A135	A499	B162	F118	A162	A446	C176	D134
A137	A500**AP**	B162**AP**	F121	A166	A448	C190	D136**AP**
A139	A514	B163**AP**	F122	A167	A450	C204	D138**AP**
A142	A518**AP**	B416	F123	A176	A458	C602	D308**AP**
A143	A519**AP**	C604	F128**AP**	A178**R**	A460	C606	F107
A148	A712	C704	F312	A184	A462	C608	F108**R**
A164	B118	C708	F334	A186	A468	C609	F114
A174	B118**AP**	D107		A190	A480	C618	F116
A178	B121	D114		A192	A482	C622	F126
				A194	A498	C624	F128
				A195	A499**AP**	C626	F308
				A196	A510	C630	F334
				A197**AP**	A516	C632	
				A197**R**	A528	C634	

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A120	A512	B138	D108**R**	A116	C109**AP**	C412**AP**	C640**AP**
A163	A514	B160**AP**	D141**AP**	A122	C114**AP**	C416**AP**	C650**AP**
A165	A519**AP**	B162	F106	A177	C116**AP**	C602	C702
A179	A534	B162**AP**	F108	A186**AP**	C124	C602**AP**	C702**AP**
A404	A712**R**	B163**AP**	F112	A212**AP**	C124**AP**	C606	C704**AP**
A406	B107	B416	F113	A500**R**	C130**AP**	C606**AP**	C706
A412	B118**AP**	C106**AP**	F121	A706**AP**	C132**AP**	C608	C706**AP**
A414	B121**AP**	C132**R**	F122	A708**AP**	C136**AP**	C612**AP**	C708**AP**
A426	B124**AP**	C136**R**	F123	A715**AP**	C154**AP**	C614**AP**	D108**AP**
A430	B126	C604	F128**AP**	B126**AP**	C182**AP**	C616**AP**	D134**AP**
A440	B126**AP**	C604**R**	F308	B162**AP**	C204	C618	F107
A442	B128**AP**	C608**R**	F312	C106**AP**	C204**AP**	C618**AP**	F108**R**
A499	B129	C704		C107**AP**	C410**AP**	C626**AP**	
A500	B137	C708					

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	C109**AP**	C410**AP**	C640**AP**	A118	C132**R**	C604**R**	D108**R**
A186**AP**	C114**AP**	C412**AP**	C650**AP**	A712**R**	C136**R**	C608**R**	
A212**AP**	C116**AP**	C416**AP**	C702**AP**				
A706**AP**	C124**AP**	C602**AP**	C704**AP**				
A708**AP**	C130**AP**	C606**AP**	C706**AP**				
A715**AP**	C132**AP**	C612**AP**	C708**AP**				
B126**AP**	C136**AP**	C614**AP**	D108**AP**				
B162**AP**	C154**AP**	C616**AP**	D134**AP**				
C106**AP**	C182**AP**	C618**AP**	F112				
C107**AP**	C204**AP**	C626**AP**					

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A135	A534	B306	D502	A120	C106**AP**	C154**AP**	C650**AP**
A148	A712	B308	E102	A122	C107**AP**	C182**AP**	C702**AP**
A154**AP**	A712**R**	B314	E104	A186**AP**	C109**AP**	C204**AP**	C704**AP**
A163	B102	B406	E106	A212**AP**	C112	C410**AP**	C706**AP**
A165	B104	B412	E108	A500**R**	C114**AP**	C412**AP**	C708**AP**
A168**AP**	B106	B416	E109	A706**AP**	C116**AP**	C416**AP**	D108**AP**
A189	B107	B418	E204**AP**	A708**AP**	C124**AP**	C602**AP**	D134**AP**
A404	B108	B428	E412	A715**AP**	C130**AP**	C606**AP**	D502**R**
A406	B109	B430	F106	B126**AP**	C132**AP**	C612**AP**	F107
A412	B114	B436	F108	B162**AP**	C134	C614**AP**	F108**R**
A414	B116	C132**R**	F109	B302**R**	C136**AP**	C616**AP**	F111
A426	B118**AP**	C136**R**	F110	B306**R**	C137	C618**AP**	
A430	B121**AP**	C406	F113	B310	C138	C626**AP**	
A440	B122	C604**R**	F121	B404	C139	C640**AP**	
A442	B137	C608**R**	F122				
A499	B138	D108**R**	F123				
A500	B152	D112	F128**AP**				
A512	B154	D141**AP**	F308				
A514	B202	D436	F312				
A519**AP**	B302	D438					

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A119	A426	B126	C708	A102	A444	C114**AP**	C618**AP**
A127	A430	B126**AP**	C780	A104	A446	C116**AP**	C622
A128	A440	B128**AP**	D107	A108	A448	C124	C624
A129	A442	B129	D114	A110	A450	C124**AP**	C626**AP**
A130	A470	B131	D122	A114	A458	C130**AP**	C640
A131	A484	B135**AP**	D126	A123	A460	C132	C640**AP**
A132	A486	B137	D141**AP**	A128**R**	A462	C132**AP**	C702
A133	A499	B137**AP**	D436	A137**R**	A468	C134	C702**AP**
A134	A500	B138	D438	A152	A480	C136	C704**AP**
A135	A500**AP**	B139	E102	A162	A482	C136**AP**	C706
A136	A512	B152	E104	A166	A498	C138	C706**AP**
A137	A514	B154	E106	A176	A499**AP**	C139	C708**AP**
A139	A518**AP**	B160**AP**	E108	A177	A500**R**	C154**AP**	C750
A148	A519**AP**	B162	E109	A178**R**	A510	C158	C751
A154**AP**	A520	B162**AP**	E204**AP**	A186	A516	C172	C752
A164	A530	B163**AP**	E412	A186**AP**	A528	C176	C753
A168**AP**	A531**R**	B304	F104	A190	A530**R**	C182**AP**	C754
A174	A534	B306	F106	A192	A531	C190	C755
A178	A712	B308	F108	A194	A702	C204	D108
A179	A712**R**	B316	F109	A195	A706**AP**	C204**AP**	D108**AP**
A185**AP**	B102	B406	F110	A196	B126**AP**	C410**AP**	D110
A189	B103	B412	F113	A197**AP**	B162**AP**	C412**AP**	D120
A404	B107	B416	F121	A197**R**	B304**R**	C416**AP**	D134
A406	B109	B418	F122	A198**R**	B306**R**	C602	D134**AP**
A412	B118**AP**	B430	F123	A212	B312	C602**AP**	D141
A414	B121	C604	F128**AP**	A212**AP**	B404	C606	D308**AP**
A418	B121**AP**	C608**R**	F312	A250	C106**AP**	C608	F107
A422**AP**	B124**AP**	C704		A251	C107**AP**	C612**AP**	F108**R**
				A402	C109**AP**	C614**AP**	F111
				A416	C112	C616**AP**	F123**AP**
				A420	C114	C618	F310

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

DEBIT				CREDIT			
A501	C419	D606	D614	A138	C126	C600	D604
B210	D573	D608	F308	A140	C127	C601	D610
B444	D594	D612	F312	C113	C148	C784	D616
				C115	C157	D575	
				C119	C423	D592	

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A469	D122	F123	A408	A467	C136	D138**AP**
A432	A484	D126	F128**AP**	A410	A480	D102	D308**AP**
A434	A499	D141**AP**	F144	A436	A499**AP**	D108	F128
A452	A519**AP**	D436	F146	A438	C130	D120	F312
A456	A712	D438		A454	C132	D136**AP**	
A464	D106	F120					
A466	D114	F121					

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

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

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

DEBIT				CREDIT		
A154**AP**	B137	B310	F113	B302	B306**R**	D502
A168**AP**	B302**R**	B314	F308			
A499	B306	B416	F312			
B118**AP**	B308	B606				
B121**AP**	B309	D502**R**				

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

DEBIT				CREDIT	
A154**AP**	B121**AP**	B308	F113	B304	B306**R**
A168**AP**	B137	B312	F310		
A499	B304**R**	B316	F312		
B118**AP**	B306	B416			

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

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

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

DEBIT		CREDIT	
B604 C112	F328	B308 B309	F326

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

DEBIT		CREDIT	
A488 A490	F330	A506 A508	F332

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

DEBIT		CREDIT	
A494 A548	F326	A496 A550	F328

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

DEBIT	CREDIT
A499**AP** D136**AP** D120 D138**AP** D134	F332

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

DEBIT	CREDIT
C130	F328

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

DEBIT	CREDIT
F330	D114

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

DEBIT	CREDIT
F326	D122

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

DEBIT				CREDIT			
A500**R**	B112	B446	F325	A500	B428	D591	E108
A504	B113	D610		A501	B430	D595	E109
B110	B210	D616		B118**AP**	B436	D608	E204**AP**
				B402	B438	D612	E412
				B406	B444	D614	F324
				B412	C614	E102	
				B416	D112	E104	
				B418	D134	E106	

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

DEBIT			CREDIT			
C134	C138	F314	A146	B106	B121**AP**	B606
C137	C139	F322	A504	B107	B122	C406
			A512	B108	B130	C408
			A514	B109	B137	C432
			A712	B110	B138	D436
			B102	B112	B152	F320
			B103	B113	B154	
			B104	B114	B202	
			B105	B116	B604	

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ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

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

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

DEBIT	CREDIT
A492 F324	A492**R** F325

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

DEBIT	CREDIT
D102 D142 F128 D110 D308**AP** D141 F123**AP**	F325

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

DEBIT	CREDIT
C132 C753 D308**AP** C136 C755 C751 D108	F322

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

DEBIT	CREDIT
F324	D106 D140 D107

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

DEBIT	CREDIT
F320	D126

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ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

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

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT		CREDIT	
D402	D436	D402**R**	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

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

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT		CREDIT	
D402	D436	D402**R**	H301
		F336	

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ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT		CREDIT			
F336	H301	A186	C154	C422	C708**AP**
		A188	C188	C438	E121
		C109	C402	C702**AP**	F144**AP**
		C141	C416	C704**AP**	
		C145	C420	C706**AP**	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT			CREDIT			
E117**R**	F336	H301	A186	C141	C419	D614
			A188	C145	C420	E113
			A250	C154	C422	E117
			A251	C188	C423	F144**AP**
			B144	C402	C624	
			B153	C416	C784	
			C109	C418	D612	

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

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437**AP**
		A188	C148	C420	F144**AP**
		C107	C154	C422	
		C109	C188	C435	
		C141	C402	C436	

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ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

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	D402**R** F336

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

DEBIT	CREDIT
D402 D436 D424 D438	D402**R** H301 F336

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

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

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

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C188	C420
		A188	C402	C422
		C109	C404**AP**	F144**AP**
		C141	C416	

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

DEBIT		CREDIT	
D424	D438	F336	H301
D436			

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ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

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

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR ADMINISTRATIVE FEES

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5400 FUNDED BENEFIT PROGRAM REVENUE

DEBIT		CREDIT		
F336	H301	A186	C190	C422
		A715	C416	F144**AP**
		C109	C420	

ACCOUNT NUMBER AND TITLE: 5405 UNFUNDED FECA BENEFIT REVENUE

DEBIT		CREDIT
A715**R**	F336	C421

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ACCOUNT NUMBER AND TITLE: 5406 CONTRA REVENUE FOR UNFUNDED FECA BENEFIT REVENUE

DEBIT	CREDIT
	F336

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

DEBIT	CREDIT
D402 D438 D436	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144**AP** C422

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

DEBIT	CREDIT
D402 D438 D436	D402**R** H301 F336

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ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT		CREDIT		
F336	H301	A186	C158	C404**AP**
		A188	C192	C420
		C141	C402	

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

DEBIT		CREDIT	
D402	D438	D402**R**	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT		CREDIT	
F336	H301	C102	C164

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

DEBIT		CREDIT	
D402	D438	D402**R**	H301
D436		F336	

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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	D402**R** F336

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

DEBIT	CREDIT
F336	A186 D554 C636 D558

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

DEBIT	CREDIT
D402	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C134**R**	C137**R**	C139**R**	F128**R**	A146**AP**	B134	B436**AP**	E104**AP**
C136**R**	C138**R**	C414**R**	F336	A514**AP**	B202**AP**	B438**AP**	E106**AP**
				B102**AP**	B402**AP**	B604**AP**	E108**AP**
				B106**AP**	B406**AP**	C138**AP**	E109**AP**
				B107**AP**	B412**AP**	C408**AP**	E204**AP**
				B108**AP**	B416**AP**	D106**AP**	E412**AP**
				B109**AP**	B418**AP**	D114**AP**	
				B122**AP**	B428**AP**	D126**AP**	
				B130**AP**	B430**AP**	D134**AP**	

ACCOUNT NUMBER AND TITLE: 5705 EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D310**R**	F336	D304	D308**AP**
		D306**AP**	

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

DEBIT		CREDIT	
D310**R**	F336	D304	D308**AP**
		D306**AP**	

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

DEBIT	CREDIT
D310**R** F336	D302 D308**AP** D306**AP**

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	A133**AP** A185 A184 A189**AP**

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ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT		CREDIT
A133	A189	F336
A183	F146	
A185**AP**		

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

DEBIT		CREDIT		
A456	D144**R**	A458	C109	D144
A499	F336	A498	C403	
		A510	C415	

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

DEBIT			CREDIT			
A418**AP**	A519	A546	A161	A416	A462	A528
A422	A531**R**	F123**AP**	A167	A420	A467	A531
A518	A542	F336	A171	A438	A474	A532
			A173	A446	A482	
			A177	A450	A508	
			A410	A454	A516	

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

DEBIT	CREDIT
F336	C196 E516

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

DEBIT	CREDIT
A500 A514 A501 D140 A512	A500**R** F123**AP** D141 F336 D142

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

DEBIT	CREDIT
A134 A414 A452 A488 A163 A426 A466 A520 A165 A430 A469 A530 A179 A434 A478 A534 A406 A442 A486 F121	A424 A523 A540 F336 A522 A530**R** A544

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

DEBIT	CREDIT
A143 B139	F336

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ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT	CREDIT
F336	C155 E604 C420 F144**AP**

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 C145 C119 C430

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

DEBIT	CREDIT
D146 F336 D147**AP**	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 C143**AP** A188 D586 C141

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ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586 C143**AP**

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

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

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F144 F336 H301	A186 C141 C404**AP** C424 A188 C145 C416 C630 B200 C188 C420 F144**AP** C109 C402 C422

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ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT
D402 D436 D424 D438	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5919 REVENUE AND OTHER FINANCING SOURCES - CANCELLATIONS

DEBIT	CREDIT
F120 F122	

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

DEBIT	CREDIT
D579**R** F336	D579

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

DEBIT	CREDIT
F336	D503

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

DEBIT	CREDIT
F336	C141 D503

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

DEBIT	CREDIT
C141**AP** C143**AP** C142 D584	F336

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

DEBIT	CREDIT
C404	C143**AP** D424**R** D422 D584 D424**AP** F336

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

DEBIT	CREDIT
B200**AP** C147 D585 C145**AP** C196**AP** C146**AP** D503**AP**	F336

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

DEBIT	CREDIT
C403**AP** C420**AP** C405 E516**AP**	C146**AP** D585 C196**AP** F336 D420**R**

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	C102	E104	B446	C139**AP**	D582	E414
A514	B402	D106	E108	C132	D102	E110	F128
B102	B406	D107	E204**AP**	C134	D108	E112	F336
B104	B412	D126	E412	C136**AP**	D110	E114	H300
B105	B436	D134	E418	C138**AP**	D308**AP**	E116	
B106	B444	D510	E506				
B107	B604	D534					
B138	B606	E102					

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

DEBIT	CREDIT
F336	

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ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112**AP** 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 E124 B418	E126 H300 F336

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B118**AP** D612 B416 D614	F336 H300

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ACCOUNT NUMBER AND TITLE: 6338 REMUNERATION INTEREST

DEBIT	CREDIT
B210	

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		
B402	D107	E104	C132	D108	D308**AP**
B604	D126	E106	D102	D110	F336
D106	D134				

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT		
C630	D106	E102	B108**AP**	D102	E116
C642	D107	E110	C132	D308**AP**	F336
C646	D538	E114	C134	D566**R**	
C648	D566	E408	C414	E112	

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ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
E110 E116 E112 F336 E114	D514 E404

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

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

DEBIT				CREDIT			
B424	C138**AP**	D566	E416	B108**AP**	D128	D566**R**	F336
B446	C139**AP**	D582		B424**R**	D526	D580	H300
C136**AP**	D518	E406		C414	D528**R**	E109**R**	
C137	D528	E410					

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B420	D112**AP**	F130	B424**R**	D146	H300
B424	D113		B436	D147**AP**	
			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**AP**	D102	F336
B402	B604	D134	C132	D108	H300
B406	D106	E102	C134	D110	
			C414	D308**AP**	

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

DEBIT		CREDIT		
F338	H301	C161	C628	C648
		C610	C632	E602
		C615	C644	
		C626	C646	

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C622	C752
		C606	C624	C753
		C608	C702	
		C618	C706	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
F338	H301	B121**AP**	B135
		B131	

ACCOUNT NUMBER AND TITLE: 7171 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT	CREDIT
F338	D570

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ACCOUNT NUMBER AND TITLE: 7172 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT	CREDIT
D571	F340

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F338 H301	D589

ACCOUNT NUMBER AND TITLE: 7181 UNREALIZED GAINS - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
	D592

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338 H301	C613 D575 D610 D569 D578 D574 D604

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ACCOUNT NUMBER AND TITLE: 7191 OTHER GAINS FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT	CREDIT
	D612

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

DEBIT				CREDIT	
C161	C626	C646	E602	F340	H300
C609	C628	C648			
C610	C634	D418			
C615	C644	E502			

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT	
C602	C622	C754	F340	H300
C604	C624	C755		
C608	C704			
C618	C708			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
B121**AP**	C149	F340	H300
B131	C153		
B137			

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ACCOUNT NUMBER AND TITLE: 7271 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS

DEBIT	CREDIT
F338	D570

ACCOUNT NUMBER AND TITLE: 7272 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS

DEBIT	CREDIT
D571	F340

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT	CREDIT
D589	F340 H300

ACCOUNT NUMBER AND TITLE: 7281 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D594	

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202**AP**	C194	D548	D573	B424**R**	C137	F340	H300
A204	C613	D564	D576				
B108	D523	D568	D606				
B424	D542	D572	D608				

ACCOUNT NUMBER AND TITLE: 7291 OTHER LOSSES FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT	CREDIT
D614	

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

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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	
C435**AP**	C437	C149**AP**	F125
		C153**AP**	F340

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT		CREDIT	
B426	F338	B426**R**	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 F390**AP**

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

DEBIT	CREDIT
F301 F390**AP**	E204

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT	CREDIT
C134**R** C414**R** C138**R** F370	B152**AP** B438**AP** D134**AP** B402**AP** B604**AP** G120 B406**AP** C132**AP** G122 B430**AP** C136**AP** G124

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

DEBIT			CREDIT	
B402**AP**	C132**AP**	G120	C134**R**	C414**R**
B406**AP**	C136**AP**		C138**R**	F370
B604**AP**	D134**AP**			

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

DEBIT			CREDIT	
B402**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B406**AP**	B604**AP**	D134**AP**	C138**R**	F370
B430**AP**	C132**AP**	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B402**AP**	B604**AP**	D134**AP**	C138**R**	F370
B406**AP**	C132**AP**	G124		

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