

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A492 R	C130	C612	A106	A518	B128
A110	A502	C132	C614	A112	A526	B128 AP
A133 AP	A506	C134	C616	A132	A530	B129
A155	A508	C136	C618	A133	A538	B130
A156	A510	C137	C620	A134	A542	B136
A170	A522	C138	C622	A136	A546	B138
A171	A524	C139	C624	A146	A712	B150
A175	A528	C140	C626	A169	B102	B308
A181	A530 R	C141	C628	A180	B103	C163
A184	A536	C142 AP	C630	A183	B104	C406
A185	A540	C143	C632	A185 AP	B105	C408
A186	A544	C146	C634	A189	B106	C432
A188	A704	C148	C636	A404	B107	D122
A189 AP	A708	C152	C638	A406	B108	D126
A195	B123	C154	C640	A412	B109	D306
A198	B125	C158	C646	A414	B110	D502
A199 AP	B127	C172	D104	A430	B112	D506
A202	B150 R	C176	D108	A432	B114	F106
A408	B602	C182	D310	A434	B116	F108
A410	C103	C184	D502 R	A440	B118	F110
A420	C104	C186	D504	A442	B119	F120
A428	C106	C188	F107	A464	B120	F121
A436	C108	C190	F108 R	A466	B121	F122
A438	C109	C602		A476	B122	F124
A444	C112	C604		A478	B124	F128 AP
A446	C114	C606		A484	B124 AP	F146
A448	C116	C608		A486	B126	
A450	C117	C610		A488	B126 AP	
A460	C120			A490		
A462	C122			A492		
A472	C124			A504		
A474	C126			A512		
A480				A514		
A482						

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

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

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

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

DEBIT	CREDIT
A197 A196 AP	A198 A199 AP

ACCOUNT NUMBER AND TITLE: **1110 UNDEPOSITED COLLECTIONS**

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

ACCOUNT NUMBER AND TITLE: **1120 IMPREST FUNDS**

DEBIT	CREDIT
D310 D502	D306 D502 R D504

ACCOUNT NUMBER AND TITLE: **1130 FUNDS HELD BY THE PUBLIC**

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

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ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150		D306	

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	D310	D306	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

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

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT		
A498	C414	C610	D128	A195	C137	D306
A714	C416	C644	D130	A499	C138	D408
C402	C420	C648	D310	A502	C139	D576
C404AP	C422	C650	D578	C106	C140	E508
C406	C430		E604	C109	C143	F144
C410	C438			C126R	C178	
C412	C440			C130	C186	
				C136	C194	

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

DEBIT		CREDIT	
D306	E508	D310	D424
D408		D402	E604
		D404	
		D420	

ACCOUNT NUMBER AND TITLE: **1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE**

DEBIT		CREDIT	
C416	D310	A195	E508
C420	E604	C109	
C422		D306	

ACCOUNT NUMBER AND TITLE: **1325 TAXES RECEIVABLE**

DEBIT		CREDIT	
C402	D310	C143	D410
C404 AP	E604	D306	E508

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

DEBIT			CREDIT			
D306	D410	E508	D310	D402	D424	E604

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Account Transaction Postings**

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

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

ACCOUNT NUMBER AND TITLE: **1335 EXPENDITURE TRANSFERS
RECEIVABLE**

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

ACCOUNT NUMBER AND TITLE: **1340 INTEREST RECEIVABLE**

DEBIT			CREDIT			
B104 AP	C416	C428	A195	C161	D306	E508
B124 AP	C418	C434	C109	C162	D414	
B126 AP	C420	D310	C140	C163	D416	
B128 AP	C422	E604	C143	C614	D426	
B129						

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

DEBIT	CREDIT
D306 D416 D426 E508	D310 D424 D402 E604 D404 D420

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

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

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

DEBIT	CREDIT
C180 D306 D412 E508	D310 D404 E604

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ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND
ADMINISTRATIVE FEES
RECEIVABLE

DEBIT			CREDIT		
C416	C422	D310	A195	D306	E508
C420	C436	E604	C143	D406	

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

DEBIT		CREDIT	
D306		D310	D420
D406		D402	D424
E508		D404	E604

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT		CREDIT		
C163	D414	A202AP	C109	C428
C612	D580	A204	C118	C438
D146	E118	B104AP	C126	C612
D306	E508	C103	C163	D310
		C104	C412	E604

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

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

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

DEBIT			CREDIT		
B402	D116	D544 R	C132	D108	E406
B404	D132	D546	C134	D110	E510
B406	D134	D566 R	C414	D306	E602
B604	D310	D570	C644	D418	
C164	D526 AP	E602	C646	D542	
D106	D530	E606	C648	D544	
D114			D102	D566	
			D104	D568	

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

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

DEBIT			CREDIT		
B402	D106	D310	C132	D108	E510
B404	D114	D544	C134	D110	
B406	D116	E602	C414	D306	
B604	D132	E606	D102	D544R	
	D134		D104	D546	

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

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

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

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

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

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

DEBIT			CREDIT		
D306	D528R	E510	D310	D528	E606

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

DEBIT				CREDIT				
B402	B604	D310	D566R	C644	D108	D522	D540R	E510
B404	D106	D522R	D570	C646	D306	D523	D566	E602
B406	D132	D524R	E602	C648	D418	D524	D568	
B430	D134	D540	E606	D102	D428	D534	E408	

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

DEBIT			CREDIT		
B402	D106	D310	C132	D108	E510
B404	D114	D522	C134	D110	
B406	D116	E602	C414	D306	
B604	D132	E606	D102	D428	
	D134		D104	D522R	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT	
C430	D534	E602	D306	D536
D310	E412	E606	D428	E510
D524	E414		D524R	

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

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D132	E606	C132	C646	D108	D428
B404	D106	D134		C134	C648	D110	D516
B406	D114	D310		C414	D102	D306	E406
B604	D116	E602		C644	D104	D418	E510

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

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

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

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	E114	C132	D102	D428	E116
B404	D114	D520	E602	C134	D104	D522	E406
B406	D116	D522R	E606	C414	D108	D523	E408
B604	D132	D524R		C644	D110	D524	E510
C164	D134	D540		C646	D306	D534	
				C648	D418	D540R	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT	
C644	D540R	C430	
C646	E109	D310	
C648	E109R	D532	
D306	E410R	D540	
D418	E510	E410	
D428		E606	
D538			

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT		
C166 D310	E606	C166AP C174AP	D306 D555	D588 E510

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C166AP D310	D588	C170 D306	D506

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

DEBIT		CREDIT		
B432 B434 C178	D310 D554 E606	C636AP C638 C644 C646	C648 D306 D418 D430	D556 D558 D562 E510

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

DEBIT		CREDIT		
D310 D558	D562 E606	D306 D430	D560 E504	E510

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

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

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT				CREDIT	
B114				D310	E606
D306				D426	
E510				D518	

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS**

DEBIT			CREDIT			
B402	D106	D310	C132	C644	D108	E408
B404	D114	E606	C134	C646	D110	E506
B406	D116		C414	C648	D306	E510
B604	D132		C642	D102	D418	
C180	D134			D104	D432	

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

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

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

DEBIT			CREDIT			
B402	D114	D310	C132	D108	D552	
B404	D116	E606	C134	D110	E416	
B406	D132		C414	D306	E510	
B604	D134		D102	D548		
D106			D104	D550		

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR
SALE

DEBIT			CREDIT		
B402	D106	D552	C132	C634	D306
B404	D114	E606	C134	D102	D548
B406	D116		C414	D104	D550
B604	D132		C630	D108	E510
C164	D134		C632	D110	
	D310				

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT		
B402	D106	D310	C132	C648	D306
B404	D114	E606	C134	D102	D418
B406	D116		C416	D104	E510
B604	D132		C644	D108	
C164	D134		C646	D110	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -
ALLOWANCE

DEBIT			CREDIT		
C644	C648	D418	D310		
C646	D306	E510	E606		

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

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

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

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

DEBIT			CREDIT		
C124	E512		B128		
C606			D310		
C608			E608		
C618					
D306					

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

DEBIT			CREDIT		
B126	D310	E608	C122	D306	
			C602	E512	
			C604		
			C620		

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

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

DEBIT			CREDIT			
C122	C620	E512	C124	C608	D306	E608
C602	D310	E608	C606	C618	E117R	
C604	E117			C620AP	E512	

ACCOUNT NUMBER AND TITLE: **1618 MARKET ADJUSTMENT -
INVESTMENTS**

DEBIT		CREDIT	
D310	F136	D306	F138
E512		E512	
E608		E608	

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

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

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

DEBIT		CREDIT	
C124	D306	B128	
C606	E512	D310	
C608		E608	
C622			

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

DEBIT		CREDIT	
B126		C122	D306
D310		C602	E512
E608		C604	
		C624	

ACCOUNT NUMBER AND TITLE: **1623 AMORTIZATION OF DISC AND
PREM ON SECURITIES OTHER THAN
THE BUREAU OF THE PUBLIC DEBT
SECURITIES**

DEBIT		CREDIT	
C122	E117	C124	E117R
C602	E512	C606	E512
C604	E608	C608	E608
C624		C620AP	
D310		C622	
		D306	

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

DEBIT		CREDIT		
B128	E608	C124	C618	E512
D310		C608	D306	

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

DEBIT			CREDIT	
C124	C618	E512	B128	E608
C608	D306		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	
C124	E117	C608	D306
D310	E608	C618	E117R
		C620AP	E512

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

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

DEBIT				CREDIT			
D310	E512	E608	F140	D306	E512	E608	F140R

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

DEBIT				CREDIT			
D306	E512	E608	F140R	D310	E512	E608	F140

ACCOUNT NUMBER AND TITLE: **1690 OTHER INVESTMENTS**

DEBIT		CREDIT	
D310		C618	E512
E608		C622	
		C624	
		D306	

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ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT			
B402	C164	D132	C132	C646	D108	E502
B404	D106	D134	C134	C648	D110	E510
B406	D114	D310	C414	D102	D306	
B604	D116	E606	C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT			
B402	D106	D134	C132	C646	D108	E502
B404	D114	D310	C134	C648	D110	E510
B406	D116	D510	C414	D102	D306	
B604	D132	E606	C644	D104	D418	

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

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

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ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT			
B404	D106	D134	C132	C646	D108	D510
B406	D114	D310	C134	C648	D110	E510
B410	D116	D514	C414	D102	D306	
B604	D132	E606	C644	D104	D418	

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

DEBIT				CREDIT			
B402	C164	D132	E606	C132	C646	D108	E502
B404	D106	D134		C134	C648	D110	E510
B406	D114	D310		C414	D102	D306	
B604	D116	D510		C644	D104	D418	

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

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

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **1740 OTHER STRUCTURES AND
FACILITIES**

DEBIT				CREDIT			
B402	C164	D132	E606	C132	C646	D108	E502
B404	D106	D134		C134	C648	D110	E510
B406	D114	D310		C414	D102	D306	
B604	D116	D510		C644	D104	D418	

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

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

ACCOUNT NUMBER AND TITLE: **1750 EQUIPMENT**

DEBIT				CREDIT		
B402	C164	D132	D560	C132	D102	D306
B404	D106	D134	E606	C134	D104	D418
B406	D114	D310		C414	D108	E502
B604	D116	D510		C610	D110	E510

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ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

DEBIT			CREDIT	
C610	D306	E510	D310	E606
D418	E502		E120	

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT		
B438	E606	C132	C648	D306
D116		C134	D104	D418
D310		C414	D108	E510

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

DEBIT			CREDIT	
C610	C648	D418	D310	E606
C644	D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT			
B402	C164	D134	C132	C644	D108	E510
B404	D106	D310	C134	C648	D110	
B406	D114	D510	C414	D102	D306	
B604	D132	E606	C610	D104	D418	

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT	
C610	C648	D418	D310	E606
C644	D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT		
B402	C164	D132	E606	C132	D102	D306
B404	D106	D134		C134	D104	D418
B406	D114	D310		C414	D108	E510
B604	D116	D512		C610	D110	

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

DEBIT			CREDIT		
B402	D106	D310	C134	D108	E510
B404	D114	D514	C414	D110	
B406	D116	E606	C610	D306	
B604	D132		D102	D418	
	D134		D104	D512	

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

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

DEBIT				CREDIT		
C610	D306	D418	E510	D310	E120	E606

ACCOUNT NUMBER AND TITLE: **1840 OTHER NATURAL RESOURCES**

DEBIT			CREDIT		
B402	C164	D132	C132	D104	E510
B404	D106	D134	C134	D108	
B406	D114	D310	C414	D110	
B604	D116	E606	D102	D306	

ACCOUNT NUMBER AND TITLE: **1849 ALLOWANCE FOR DEPLETION**

DEBIT		CREDIT		
D306	E510	D310	E120	E606

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

DEBIT			CREDIT			
B402	C164	D132	C132	C644	D108	E502
B404	D106	D134	C134	C648	D110	E510
B406	D114	D310	C414	D102	D306	
B604	D116	E606	C610	D104	D418	

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

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

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

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 (OMB). See the account definition.					

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D134	C132	D104	E510
B404	D114	D310	C134	D108	
B406	D116	E606	C414	D110	
B604	D132		D102	D306	

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

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT		CREDIT			
A492	D110	A492R	B412	C614	D134
B110	D308	B402	B416	D106	D312
B120	D508	B404	B428	D114	E109
B408	F128	B406	B430	D116	E204AP
D102		B410	B436	D132	E412

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT		CREDIT		
B110	D308	B404	D114	D312
B408		B406	D116	D508
D102		B410	D132	
D110		D106	D134	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT		CREDIT		
B112	D308	B416	B418	D312

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

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

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

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS
PAYABLE**

DEBIT				CREDIT			
A504	D142	D308	E514	A500	D140	D312	E610

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE**

DEBIT		CREDIT	
B110	D308	B420	E106
B408		D312	

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

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

DEBIT		CREDIT	
B105	E514	A150	D312
D308		B420	E610

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

DEBIT		CREDIT	
A150	D312	B105	D308

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

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

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

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

DEBIT	CREDIT
B110 B408 D102 D110 D308	B416 D132 E108 B420 D134 D106 D148 D114 D312 D116 E102

ACCOUNT NUMBER AND TITLE: **2210 ACCRUED FUNDED PAYROLL AND
LEAVE**

DEBIT	CREDIT
B110 D308	D132 E102 D312

ACCOUNT NUMBER AND TITLE: **2211 WITHHOLDINGS PAYABLE**

DEBIT	CREDIT
B110 D308	D132 D312 D134 E102

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

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

DEBIT	CREDIT
B110 D308	D132 D312 D134 E104

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

DEBIT	CREDIT
B110 D308	D312 E106

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

DEBIT	CREDIT
D308 E106R	D312 E106

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO
CARRIERS**

DEBIT	CREDIT
D308 E106R	D312 E106

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

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

DEBIT		CREDIT	
D308	E106R	D312	E106

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT		CREDIT	
D308		B420	E610
E514		D312	

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT		CREDIT	
B422R	E514	B422	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY**

DEBIT		CREDIT		
B422R	E514	B422	B538	E610
D308		B536	D312	

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

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

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

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

DEBIT			CREDIT	
C118	C336AP	D562	B432	C114
C424	D308		B434	C116
C426	D558		B602	D312

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

DEBIT		CREDIT		
C144R	D308	C108	C152	D312
C170	D506	C144	D166AP	D588

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

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

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

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

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

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

DEBIT		CREDIT	
D308		B123	B127
		B125	D312

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

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

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

DEBIT	CREDIT
D312	D308

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D114 D312 D116

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 D308 E106 E514	B420 D312 E610

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

DEBIT	CREDIT
D308 E514	B420 D312 E610

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

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE
LIABILITY**

DEBIT			CREDIT		
D308	E514		B420	D312	E610

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

DEBIT			CREDIT		
B426R	D308	E514	B426	D312	E610

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

DEBIT			CREDIT		
B426R	D308	E514	B420	D312	E610
			B426	E610	

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

DEBIT			CREDIT		
B114	D308	E514	D312	D426	E610

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

ACCOUNT NUMBER AND TITLE: **2920 CONTINGENT LIABILITIES**

DEBIT			CREDIT		
B119	D308		A143	D212	
B424R	E514		B424	E610	

ACCOUNT NUMBER AND TITLE: **2940 CAPITAL LEASE LIABILITY**

DEBIT			CREDIT		
B110	D308	E514	B438	D312	E610

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

DEBIT			CREDIT		
C126R	D308	E514	C410	D312	E610

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS**

DEBIT			CREDIT		
D145	D308	E514	D312	E610	F130

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

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO
TREASURY**

DEBIT			CREDIT		
B136	D308	E514	A143	D312	E610

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

DEBIT		CREDIT	
D308	F124	C141AP	D312
D420AP		C142	
D422		C402AP	
D424AP		C404	

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

DEBIT			CREDIT		
B110	D308	E504	A132	C150	D312
B408	D555	E514	A134	C166	D562
C174AP	D588		A136	D114	E610
			B420	D116	

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

ACCOUNT NUMBER AND TITLE: **2995 ESTIMATED CLEANUP COST
LIABILITY**

DEBIT				CREDIT		
B436	D434	D308	E514	B420	D312	E610

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	A170	A198	F107
		A110	A196AP	A199AP	F108R
		A155	A197		

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

DEBIT	CREDIT		
F342	A408	A460	A496
	A436	A472	A506
	A448	A480	

U.S. Government Standard General Ledger
Account Transaction Postings

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

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

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT			CREDIT
A146AP	B406AP	D126AP	C132R
A514AP	B412AP	D132AP	C134R
B102AP	B418AP	E102AP	C136R
B105AP	B428AP	E104AP	C137R
B106AP	B430AP	E106AP	C138R
B107AP	B436AP	E108AP	C414R
B109AP	B438AP	E109AP	D139R
B118AP	B604AP	E204AP	D102R
B122AP	C408AP	E412AP	D104R
B130AP	D106AP	F342	D108R
B134	D114AP		D110R
B402AP	D116AP		D134R
B404AP			F128AP
			F342

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

DEBIT	CREDIT
D304	F342
D306AP	
F342	

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

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

DEBIT	CREDIT
D302 D306AP F342	F342

ACCOUNT NUMBER AND TITLE: **3310 CUMULATIVE RESULTS OF
OPERATIONS**

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: **4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY**

DEBIT	CREDIT
A176	A168 F112

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

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY**

DEBIT	CREDIT
A172 A178R F114	A178 F118

ACCOUNT NUMBER AND TITLE: **4042 ESTIMATED INDEFINITE BORROWING
AUTHORITY**

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: **4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY**

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: **4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY**

DEBIT	CREDIT
B119 F114 B120 B136	A142 A143 F118

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

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

DEBIT	CREDIT
A140	C109 C148 C626 D306 AP
F116	C116 C152 C628 D308 AP
	C117 C154 C640 F112
	C130 C612 C646
	C132 C614 D108
	C136 C616

ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES**

DEBIT	CREDIT
A140 C620	C101 C132 C416 C646
C604 F116	C103 C136 C602 C648
C608	C104 C410 C606 D108
	C106 C412 C618 D306 AP
	C109 D308 AP
	C124 F112

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

DEBIT	CREDIT
A542	A540
F374	F374 R

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

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

DEBIT	CREDIT
A542 F376	A540 F376R

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

DEBIT	CREDIT
A542 F378	A540 F378R

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION
APPROPRIATIONS**

DEBIT	CREDIT
A104 A197 AP F108 R A196	A199 F108 F302

ACCOUNT NUMBER AND TITLE: **4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS**

DEBIT	CREDIT
A104 A197 AP A196	A199 F302

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

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

DEBIT				CREDIT	
A184	A510	C190	C636	B124AP	C604
A186	C114	C602	C750	B126	C608
A188	C124	C606	C752	B126AP	F140R
A195	C172	C622	C754	B128AP	F302
A250	C176	C624	F140	B129	

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

DEBIT			CREDIT	
A104	A196	A197AP	A199	F302

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

DEBIT			CREDIT	
A104	A196	A197AP	A199	F302

ACCOUNT NUMBER AND TITLE: **4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION**

DEBIT		CREDIT	
A104	F108R	F108	F302

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

ACCOUNT NUMBER AND TITLE: **4119 OTHER APPROPRIATIONS REALIZED**

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

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED - INDEFINITE**

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

ACCOUNT NUMBER AND TITLE: **4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES**

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

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

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

DEBIT		CREDIT	
A418AP	A518	F366	F369

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

DEBIT		CREDIT	
F360	F368	A522	

ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION**

DEBIT		CREDIT	
A202		F302	

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

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

DEBIT	CREDIT
A173 A516 F374R	A175R F374 A418AP A518 A524

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

DEBIT	CREDIT
A522 A526	A520

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

DEBIT	CREDIT
A524 A528	A518 F302

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

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

DEBIT	CREDIT
A522 F302 A530R	A526 A530

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

DEBIT	CREDIT
F302	A169

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

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: **4132 SUBSTITUTION OF CONTRACT
AUTHORITY**

DEBIT	CREDIT
A187 F304	A704

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT
AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY
LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

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

DEBIT	CREDIT
A175R	A173

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 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

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

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

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: **4143 DECREASES TO INDEFINITE BORROWING
AUTHORITY**

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: **4144 BORROWING AUTHORITY WITHDRAWN**

DEBIT	CREDIT
F306	D138

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY
CONVERTED TO CASH**

DEBIT	CREDIT
F306	A156

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

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

DEBIT	CREDIT
F302	B120 B121

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

DEBIT	CREDIT
F302	B120 B121

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY**

DEBIT	CREDIT
A156	F302

ACCOUNT NUMBER AND TITLE: **4149 BORROWING AUTHORITY
CARRIED FORWARD**

DEBIT	CREDIT
F306	F306

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

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

DEBIT	CREDIT
F302	B119 B136

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

DEBIT	CREDIT
F302	B119 B136

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

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

DEBIT	CREDIT
A192	F132 F354 F316

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

DEBIT	CREDIT
A194	F134 F356 F318

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

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

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT	CREDIT
A402	A416 F112

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

DEBIT	CREDIT
A416 F376R A424 A430	A418AP A426 A420 F376 A422

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

DEBIT	CREDIT
A420 F302	A430 F302

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

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

DEBIT		CREDIT	
A418 AP	F364	A424	
A422		F362	

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

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

ACCOUNT NUMBER AND TITLE: **4171 NON-ALLOCATION TRANSFERS OF INVESTED
BALANCES - RECEIVABLE**

DEBIT		CREDIT	
A532	F378 R	A536	F378

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT	CREDIT
A538	A534

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

DEBIT	CREDIT
A536 F302	A538 F302

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

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

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

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

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

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

DEBIT		CREDIT	
A468	F104	A470	F104R
A476		A472	
A478		A474	

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

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

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

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

DEBIT			CREDIT		
A460	F302		A464	F302	
A462			A466		

ACCOUNT NUMBER AND TITLE: **4192 BALANCE TRANSFERS – UNEXPIRED TO
EXPIRED**

DEBIT			CREDIT		
A408	F302		A412	F302	
A410			A414		

ACCOUNT NUMBER AND TITLE: **4195 TRANSFER OF OBLIGATED BALANCES**

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

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

DEBIT			CREDIT		
A458	F372		A456	F372R	

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

ACCOUNT NUMBER AND TITLE: **4201 TOTAL ACTUAL RESOURCES -
COLLECTED**

DEBIT	CREDIT
F302	D145 F314 F301AP F390 F302

ACCOUNT NUMBER AND TITLE: **4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME**

DEBIT	CREDIT
A702 A712 F116	A706 C182 A708 F112 C650

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

DEBIT	CREDIT
C110	F302

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT	CREDIT
A114 F116	A498 F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

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

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS
WITH ADVANCE

DEBIT	CREDIT
A704 C184 C182 F382R	A710 F110 A712 F382

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

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

DEBIT				CREDIT				
A498	D144	F372R	F384R	A499	A502	D144R	F372	F384

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

DEBIT		CREDIT	
A546	F380	A544	F380R

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

DEBIT		CREDIT	
A554	F382	A552	F382R

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

DEBIT		CREDIT	
A542	F384	A540	F384R

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Account Transaction Postings**

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

DEBIT		CREDIT	
A542	F386	A540	F386R

ACCOUNT NUMBER AND TITLE: **4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED**

DEBIT		CREDIT	
A542	F388	A540	F388R

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

DEBIT			CREDIT		
A714	C430	F386R	C186	F144	F386

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

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT	CREDIT
A502	F302

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

DEBIT	CREDIT
C109	C110 F302

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

DEBIT	CREDIT
C109 C116 C117	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

DEBIT	CREDIT
C109	F302

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

ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTIONS OF LOAN
INTEREST**

DEBIT	CREDIT
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 C614 C628 C612 C616	F302

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

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

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

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

DEBIT	CREDIT
C109 C152 C148	B118 F302 C110

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED**

DEBIT	CREDIT
C103 C106 C104 C126	F302

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM
TREASURY**

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT	CREDIT
	F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

DEBIT	CREDIT
C109 C646 C140	C110 F302

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE

DEBIT	CREDIT
C410	C126

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

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
C416 C648 C650 F388R	C140 C646 F388

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

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

DEBIT	CREDIT
A138 F116	D110 D306 AP F112 D134 D308 AP

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

DEBIT	CREDIT
D140 F334 D144 R	D142 F334 D144

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

DEBIT	CREDIT
D145 F301 AP F390	F120 F128 AP F122

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

DEBIT	CREDIT
F302	F146

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT	CREDIT
F302	F121

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

DEBIT	CREDIT
F369	F123

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

DEBIT	CREDIT
F360	A135 A500AP
F362	A418 A518AP
F366	A422AP

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

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

DEBIT	CREDIT
F360	A135 A500AP
F362	A418 A518AP
F366	A422AP

ACCOUNT NUMBER AND TITLE: **4384 TEMPORARY REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION**

DEBIT	CREDIT
A108	F360 F368 F364

ACCOUNT NUMBER AND TITLE: **4387 TEMPORARY REDUCTION OF
APROPRIATION FROM UNAVAILABLE
RECEIPTS, NEW BUDGET AUTHORITY**

DEBIT	CREDIT
F302	A189

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT	CREDIT
F302	A189

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

DEBIT	CREDIT
F107 F302	F106 F302

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

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

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

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

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

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

DEBIT	CREDIT
A190 A530 C604 F140R	A108 C114 C624 F140
A520 B126 C608	A188 C124 C750 F358
	A195 C602 C752
	A250 C606 C754
	A530R C622

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

DEBIT	CREDIT
A128R B124AP B129	A128
A197R B126AP F126	
A198R B128AP	

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

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

DEBIT			CREDIT	
B126	F316	F354	A127	F358
F132	F334		F334	

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

DEBIT			CREDIT	
B126	F318		A129	
F134	F356			

ACCOUNT NUMBER AND TITLE: **4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
PRECLUDED FROM OBLIGATION**

DEBIT			CREDIT	
F358			A139	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT		CREDIT
A136	F308	A137
A137R	F312	

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY -
OMB DEFERRAL

DEBIT		CREDIT
A126R	F308	A126
F312		

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

DEBIT				CREDIT				
A106	A142	B118	F113	A102	A192	A458	C172	D108
A116	A143	B121	F118	A104	A194	A460	C176	D110
A118	A148	B124 AP	F121	A108	A195	A462	C190	D120
A125	A164	B126	F122	A110	A196	A468	C602	D134
A126	A174	B126 AP	F123	A114	A197 AP	A480	C606	D136 AP
A127	A178	B128 AP	F312	A126 R	A198 AP	A482	C622	D138 AP
A128	A185 AP	B129	F334	A128 R	A202	A498	C624	D306 AP
A129	A189	C604		A137 R	A250	A510	C626	D308 AP
A131	A199	C608		A138	A251	A516	C630	F104
A132	A418	D136		A140	A402	A528	C632	F107
A133	A422 AP	D138		A152	A408	A702	C634	F108 R
A134	A430	F104 R		A162	A410	C106	C636	F114
A135	A470	F106		A166	A416	C114	C750	F116
A137	A484	F108		A176	A420	C124	C751	F126
A139	A486	F112		A178 R	A197 R	C130	C752	F128
A140 AP	A499			A184		C132	C753	F130 AP
	A500 AP			A186		C136	C754	F308
	A518 AP			A190		C158	C755	F334

ACCOUNT NUMBER AND TITLE: **4510 APPORTIONMENTS**

DEBIT			CREDIT			
A106	B107	F106	A116	C106 AP	C154 AP	C616 AP
A120	B124 AP	F108	A122	C109 AP	C182 AP	C618 AP
A179	B126	F112	A177	C114 AP	C410 AP	C626 AP
A404	B126 AP	F113	A186 AP	C116 AP	C412 AP	C640 AP
A406	B128 AP	F121	A444	C124	C416 AP	C650 AP
A412	B129	F122	A446	C124 AP	C602	D108 AP
A414	B138	F123	A448	C130 AP	C602 AP	D110 AP
A440	C106 AP	F308	A450	C132 AP	C606	D134 AP
A442	C604	F312	A500 R	C136 AP	C606 AP	F107
A499	C604 R		A706 AP	C148 AP	C612 AP	F108 R
A500	C608		B126 AP	C152 AP	C614 AP	
A512	C620					
A514	C620 R					
A712 R						

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

DEBIT	CREDIT
A122 C152AP C640AP	A118
A186AP C154AP C650AP	A140AP
A404AP C182AP D108AP	A712R
B126AP C410AP D110AP	C604R
C106AP C412AP D134AP	C608R
C109AP C416AP F112	C620R
C114AP C602AP	
C116AP C606AP	
C124AP C612AP	
C130AP C614AP	
C132AP C616AP	
C136AP C618AP	
C148AP C626AP	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED
RESOURCES**

DEBIT				CREDIT			
A106	B108	C406	F109	A120	C114AP	C410AP	D502R
A135	B109	C604R	F110	A122	C116AP	C412AP	F107
A148	B114	C608R	F113	A186AP	C124AP	C416AP	F108R
A150	B116	D620R	F121	A500R	C130AP	C602AP	F111
A154AP	B122	D116	F122	A706AP	C132AP	C606AP	
A168AP	B138	D310AP	F123	B126AP	C134	C612AP	
A189	B152	D312AP	F308	B302R	C136AP	C614AP	
A412	B154	D502	F312	B306R	C137	C616AP	
A414	B302	E102		B310	C138	C618AP	
A499	B306	E104		B404	C139	C626AP	
A500	B308	E106		C106AP	C148AP	C640AP	
A512	B314	E108		C109AP	C152AP	C650AP	
A514	B406	E109		C112	C154AP	D108AP	
A712R	B412	E204AP			C182AP	D110AP	
B102	B418	E412					
B104	B428	F106					
B106	B430	F108					
B107	B436						

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

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

DEBIT				CREDIT				
A106	A418	B304	F113	A102	A198R	B304R	C138	C626AP
A119	A422AP	B306	F121	A104	A250	B306R	C139	C640
A127	A426	B308	F122	A108	A251	B312	C148AP	C640AP
A128	A430	B316	F123	A110	A416	B404	C152AP	C650AP
A129	A440	B406	F312	A114	A420	C106AP	C154AP	C750
A131	A442	B412		A123	A444	C109AP	C158	C751
A132	A484	B418		A128R	A446	C112	C172	C752
A133	A486	B430		A137R	A448	C114	C176	C753
A134	A499	C604		A152	A450	C114AP	C182AP	C754
A135	A500	C604R		A162	A458	C116AP	C190	C755
A136	A500AP	C608		A166	A460	C124	C410AP	D108AP
A137	A512	C608R		A176	A462	C124AP	C412AP	D110AP
A139	A514	C620R		A177	A480	C130AP	C416AP	D134AP
A140AP	A518AP	D116		A178R	A482	C132	C602	F107
A148	A520	D310AP		A186	A498	C132AP	C602AP	F108R
A154AP	A530	D312AP		A186AP	A500R	C134	C606	F111
A164	A534	E102		A186AP	A510	C136	C606AP	F310
A168AP	A712R	E104		A190	A516	C136AP	C612AP	
A174	B102	E106		A192	A528		C614AP	
A178	B103	E108		A194	A530R		C616AP	
A179	B107	E109		A195	A702		C618AP	
A185AP	B121	E204AP		A196	A706AP		C622	
A189	B124AP	E412		A197AP	B126AP		C624	
A404	B126	F106		A197R				
A406	B126AP	F108						
A412	B128AP	F109						
A414	B129	F110						
	B138							
	B152							
	B154							

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Account Transaction Postings

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

DEBIT		CREDIT	
F308	F312	A138	A140

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED
AUTHORITY

DEBIT				CREDIT			
A112	A464	D118	F120	A408	A454	D102	D306AP
A432	A466	D122	F121	A410	A480	D104	D308AP
A434	A484	D126	F123	A436	C130	D120	F128
A452	D106	D310AP	F128AP	A438	C132	D132	F312
A456	D114	D312AP	F144				
			F146				

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

DEBIT			CREDIT
A123	C114AP	F112	A119

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Account Transaction Postings**

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

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

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

DEBIT			CREDIT	
A499	B316		B304	
B304 R	F113		B306 R	
B306	F310			
B308	F312			
B312				

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

DEBIT				CREDIT	
A146	B404	D132	F111	A150	F330
B104	B406	D134	F332	A154 AP	
B105	B436	E102		A168 AP	
B107	B438	E104		B306	
B130	C408	E106		B310	
B306 R	C432	E108		B312	
B308	D114	D310 AP		B314	
B402	D116	D312 AP		B316	

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Account Transaction Postings

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

DEBIT		CREDIT	
B604	F328	B308	
C112		F326	

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

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

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

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

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Account Transaction Postings**

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

DEBIT			CREDIT
A712	D132	D136AP	F332
D120	D134	D138AP	

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 D118 D312AP D116 D310AP

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Account Transaction Postings

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

DEBIT	CREDIT
F326	D122

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

DEBIT	CREDIT
A500R	A500 B428 D132 E108
A504	B402 B430 D134 E109
B110	B404 B436 D312AP E204AP
B112	B406 B438 D310AP E412
F325	B412 C614 E102 F324
	B418 D114 E104
	D116 E106

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

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

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

DEBIT	CREDIT
A492 F324	A492R F325

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

DEBIT	CREDIT
D102 D142 D308AP F128 D110 D306AP	F325

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

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

DEBIT				CREDIT
C132	C751	C755	D104	F322
C136	C753		D108	
			D306AP	
			D308AP	

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

DEBIT		CREDIT			
F324		D106	D140	D310AP	D312AP

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

DEBIT		CREDIT	
F320		D126	

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

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT		
F336	A708	C424	C646
	A710	C426	C648
	A714	C430	C650
	C109	C640	
		C644	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

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

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

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES PROVIDED**

DEBIT	CREDIT
D402	F336

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

DEBIT	CREDIT
F336	A186 C154 C420 E118 A188 C188 C422 C109 C416 C434 C141 C438 C142AP

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

DEBIT	CREDIT
C620AP E117R F336	A186 C154 C422 E117 A188 C188 C434 A250 C418 C618 A251 C420 C624 C109 C752 C141 C142AP

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

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

DEBIT	CREDIT
F336	A186 C154 C422 A188 C188 C434 C109 C416 C141 C420 C142AP

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

DEBIT	CREDIT
D402 D424	F336

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

DEBIT	CREDIT
D402 D424	F336

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

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

DEBIT	CREDIT
D402 D424	F336

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

DEBIT	CREDIT
F336	A186 C188 C422 A188 C402 C436 C109 C404AP C141 C416 C142AP C420

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

DEBIT	CREDIT
D402 D424	F336

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

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT		
F336	A186	C190	C420
	C109	C416	C422

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

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT	
F336	C109	C422
	C420	C424

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

DEBIT	CREDIT
D402	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE -
FINANCIAL RESOURCES

DEBIT	CREDIT
F336	A186 C158 C402 A188 C192 C404AP

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

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT	CREDIT
F336	C102 C164

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

DEBIT	CREDIT
D402	F336

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

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

DEBIT		CREDIT		
C132R	F128AP	A146AP	B404AP	D114AP
C134R	F336	A267AP	B406AP	D116AP
C136R		B102AP	B412AP	D126AP
C137R		B105AP	B418AP	D132AP
C138R		B106AP	B428AP	E102AP
C139R		B107AP	B430AP	E104AP
C414R		B109AP	B436AP	E106AP
D102R		B118AP	B438AP	E108AP
D104R		B122AP	B604AP	E109AP
D108R		B130AP	C408AP	E204AP
D110R		B134	D106AP	E412AP
D134R		B402AP		F336

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

DEBIT	CREDIT		
F336	D304	D306AP	F336

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

DEBIT	CREDIT		
F336	D302	D306AP	F336

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

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

DEBIT	CREDIT
E610 F336	A550 E604 E608 E606

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

DEBIT	CREDIT
A548 E508 E512 D148 E510	E514 F336

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

DEBIT	CREDIT
F336	A133AP A189AP A184 A185

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

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

DEBIT			CREDIT
A133	A185AP	F146	F336
A183	A189		

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

DEBIT			CREDIT
A456	D144R	F336	A458 A510
A499			A498 D144

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

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

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

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

DEBIT				CREDIT	
A500	A514			A500R	F336
A512	D140			D142	

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

DEBIT				CREDIT	
A134	A426	A466	A530	A418AP	A540
A143	A430	A478	A534	A424	A544
A179	A434	A486	B136	A446	F336
A406	A442	A488	F121	A522	
A414	A452	A520		A530R	

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

DEBIT				CREDIT	
F336				E402	

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

DEBIT				CREDIT	
F336				A202	F336
				C430	

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

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS
USED**

DEBIT	CREDIT
	F336

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

DEBIT	CREDIT
F336	A186 C143AP A188 C422 C141 D586 C142AP

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL
ADJUSTMENT**

DEBIT	CREDIT
C143AP F336 D586	C402 C404AP

ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

DEBIT	CREDIT
D402 D424	F336

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

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B416	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F336	A186 C172 C416 C630 A188 C174 C420 C636 C109 C188 C422 D554 C141 C402 C424 D558 C142AP C404AP

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER
REVENUE

DEBIT	CREDIT
D402 D424	F336

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C141AP C143AP C142 D584	F336

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

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR OTHERS**

DEBIT	CREDIT
C402 AP C404	C143 AP D584 D424 AP F336

ACCOUNT NUMBER AND TITLE: **6100 OPERATING EXPENSES/
PROGRAM COSTS**

DEBIT	CREDIT
A146 B154 C102 D132 E204 AP	C132 D108 E414
A514 B402 D106 D134 E412	C134 D110 F128
B102 B404 D114 D510 E416	C136 AP D582 F336
B104 B406 D116 D534 E418	C138 AP E110
B105 B412 D126 E102 E506	C139 AP E112
B106 B436 E104	D102 E114
B107 B604 E108	D104 E116

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

DEBIT	CREDIT
F336	D422 D420 AP

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY
EXPENSE**

DEBIT	CREDIT
F336	D113

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

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

DEBIT	CREDIT
B109 B418	F336

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON
SECURITIES**

DEBIT	CREDIT
B109 B418	F336

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSES**

DEBIT	CREDIT
B109 B418 E122 B416	F336

ACCOUNT NUMBER AND TITLE: **6400 BENEFIT EXPENSE**

DEBIT	CREDIT
B604 E104 E106	F336

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

ACCOUNT NUMBER AND TITLE: **6500 COST OF GOODS SOLD**

DEBIT			CREDIT		
C630	D538	E114	C132	D104	F336
D106	D566	E408	C134	D566R	
D114	E102		C414	E112	
D116	E110		D102	E116	

ACCOUNT NUMBER AND TITLE: **6600 APPLIED OVERHEAD**

DEBIT		CREDIT
E110	E116	D514
E112	F336	E404
E114		

ACCOUNT NUMBER AND TITLE: **6610 COST CAPITALIZATION OFFSET**

DEBIT	CREDIT
F336	D514

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

DEBIT	CREDIT
E120	E110 E404
	E112 F336
	E114
	E116

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

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

DEBIT	CREDIT
D404 D420	F336

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

DEBIT	CREDIT
E402	F336

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

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

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

DEBIT	CREDIT
B420 F130 B424 D113	B424 R F336 B436 D145 D146

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

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

DEBIT	CREDIT
B422	B422R F336

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT	CREDIT
B102 B604 D134	C132 D108
B402 D106 E102	C134 D110
B404 D114	C414 F336
B406 D116	D102
B436 D132	D104

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

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

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

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
F338	C602 C622 C606 C624 C618 C752 C620 C753

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F338	

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F140R F338	F136 F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338	D570 D574 D578

U.S. Government Standard General Ledger
Account Transaction Postings

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

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

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT
C604	C622		F340
C608	C624		
C618	C754		
C620	C755		

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT			CREDIT
			F340

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT			CREDIT
F138	F140		F140R F340

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

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

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT			CREDIT	
D550			F340	
F338				

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

DEBIT			CREDIT	
D306	D312	F338	D308	F340
			D310	

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

DEBIT			CREDIT	
D532	D312		D308	
D536	F338		D310	
D306			F340	

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

ACCOUNT NUMBER AND TITLE: **7500 DISTRIBUTIONS OF INCOME -
DIVIDEND**

DEBIT	CREDIT
	F340

ACCOUNT NUMBER AND TITLE: **7600 CHANGES IN ACTUARIAL LIABILITY**

DEBIT	CREDIT
B426 F338	B426R F340

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

DEBIT	CREDIT
G102	F344 F352

ACCOUNT NUMBER AND TITLE: **8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED**

DEBIT	CREDIT
G104	G102

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
G106 F346	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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

U.S. Government Standard General Ledger
Account Transaction Postings

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

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

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

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: **8101 PARTIAL AUTHORITY CANCELLATION**

DEBIT	CREDIT
E204	F301 F390AP

ACCOUNT NUMBER AND TITLE: **8102 OFFSET FOR PARTIAL AUTHORITY
CANCELLATION**

DEBIT	CREDIT
F301 F390AP	E204

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

DEBIT	CREDIT
C132R	B152AP C132AP G122
C138R	B402AP C134AP G124
C414R	B404AP C136AP
F370	B406AP D132AP
G134R	B430AP D134AP
G136R	B438AP G120
	B604AP

SUPPLEMENT

Section III

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

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

DEBIT		CREDIT
B402AP	C134AP	C134R
B404AP	C136AP	C138R
B406AP	D132AP	C414R
B604AP	D134AP	F370
C132AP	G120	

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

DEBIT		CREDIT
B402AP	C136AP	C134R
B404AP	D132AP	C138R
B406AP	D134AP	C414R
B430AP	G122	F370
B604AP		
C132AP		

ACCOUNT NUMBER AND TITLE: **8804 PURCHASES OF ASSETS - OTHER**

DEBIT		CREDIT
B152AP	C132AP	C134R
B402AP	C136AP	C138R
B404AP	D132AP	C414R
B406AP	D134AP	F370
B438AP	G124	
B604AP		